



# Corvallis

SCHOOL DISTRICT

## NOTICE

**NOTICE IS HEREBY GIVEN** of a meeting of the Corvallis School District Board of Directors.

| <b>Date &amp; Time</b>                   | <b>Meeting Type</b> | <b>Location</b>  | <b>Agenda</b> |
|--|---------------------|--|---------------|
| Thursday, January<br>14, 2021<br>6:30 PM | Regular             | District Office Board Room,<br>1555 SW 35th Street,<br>Corvallis, OR 97333 | See attached. |

**Accessibility:** *To request accommodations for board meetings, please contact Kim Nelson at 541-757-5841 or [kim.nelson@corvallis.k12.or.us](mailto: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/UC9Jtpte5dmilZl9kySBjVQ?> A recording of the meeting will also be posted to that channel.**

**POSTED:** Corvallis School District Administration Building  
Hans Boyle, Education Editor, Gazette Times (Via Email)

**For more information, please contact Kim Nelson at 541-757-5841 or at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us)**



# Corvallis

SCHOOL DISTRICT

Thursday, January 14, 2021  
6:30 PM

## AGENDA

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

Meeting Details: Thursday, January 14, 2021, 6:30 PM in the District Office Board Room, 1555 SW 35th Street, Corvallis, OR 97333.

*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/UC9Jtpte5dmilZI9kySBjVQ?> A recording of the meeting will also be posted to that channel.*

- I. CALL TO ORDER AND ROLL CALL (6:30 p.m.)\*
- II. PLEDGE OF ALLEGIANCE
- III. BOARD MEMBER REPORTS
- IV. SUPERINTENDENT'S REPORT



**Corvallis**  
SCHOOL DISTRICT

## Superintendent's Update

Shared with the Corvallis School Board during the January 14, 2021 meeting.

### School Board Recognition

We are joining with the other 196 school districts throughout Oregon to celebrate January as School Board Recognition Month!

As elected officials, our school board members have volunteered hundreds of hours in service of our students and the broader community. Members of this board have been steadfast in their efforts to make progress towards our vision of success for all students.

Our elected (and all-volunteer) school board members bring thoughtful and diverse perspectives to the table—informing their decisions about the District's stewardship of financial resources and our strategic direction. They are focused on continuous improvement through questioning, examining, revising, refining, and revisiting issues related to student achievement and equitable outcomes for all student groups.

We are pleased to share a recorded performance of CVHS Senior, Ronny Junkins in honor of our school board. Thanks to Kristine Janes, Director of Instrumental Music at Crescent Valley High School for making this possible.

Ronnie plays string bass in Camerata and has participated at the OSAA State Solo Contest and placed 5th in his Sophomore year. He has auditioned for and been selected to the OMEA All-State Orchestra his sophomore, junior, and senior years. He will be performing a Concerto for Double Bass and Orchestra, Movement 1 by Serge Kousevitzky.

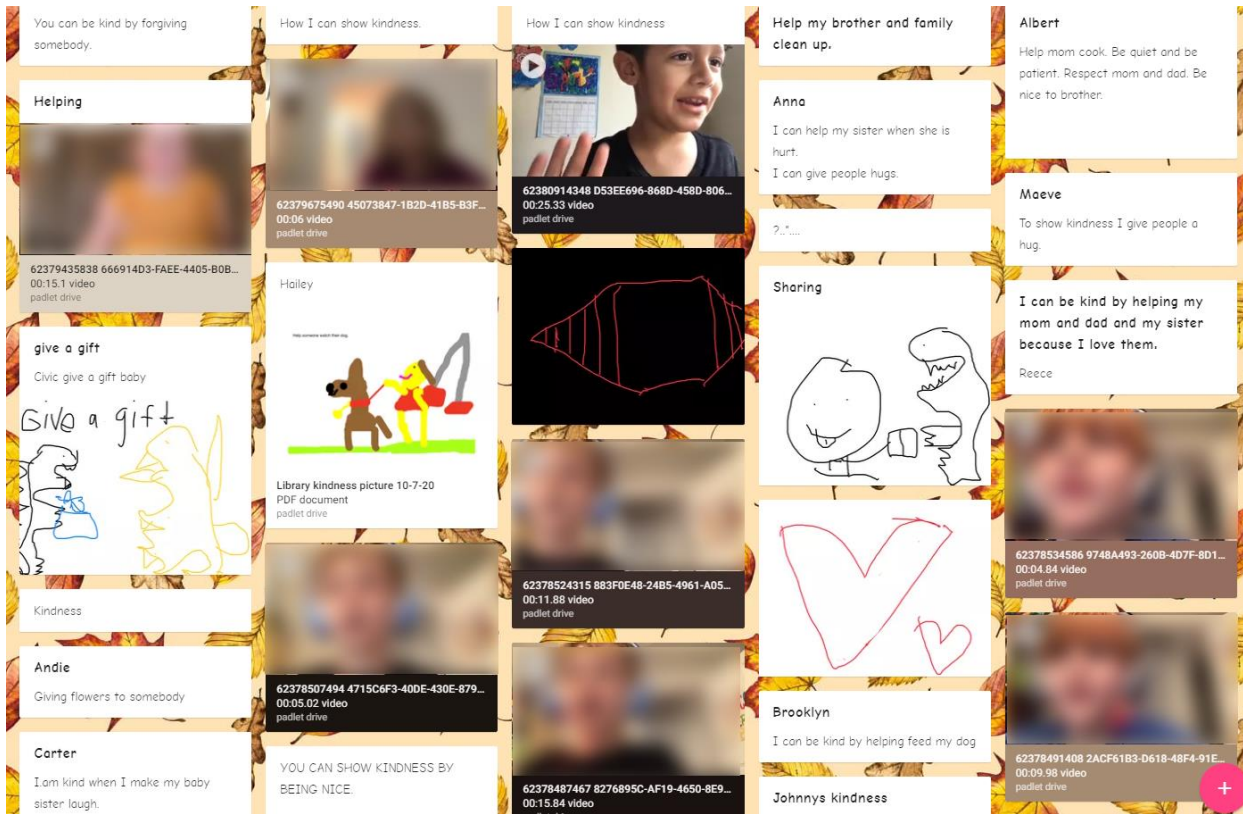
- [WATCH the performance](#)

Thank you to our School Board Superheroes for your work!

### Engaging our Students

Cara Miller, the Library Media Technician at Husky Elementary shared a mini-lesson on digital citizenship that included a read-aloud of [If You Plant a Seed](#) by Kadir Nelson, and focused on the links between kindness in real life and online.

This is one example of the many ways that our educators are engaging students in real-world conversations that are relevant for our current times.



Watch one of our student's share his perspective on how we can be kind

- [WATCH the short video](#)



Thank you to our  
**School Board Superheroes!**

*#SchoolBoardMonth*



Ronnie Junkins  
CVHS Senior

Performing a Concerto for Double  
Bass and Orchestra, Movement 1  
by [Serge Kousevitzky](#)

You can be kind by forgiving somebody.

How I can show kindness.

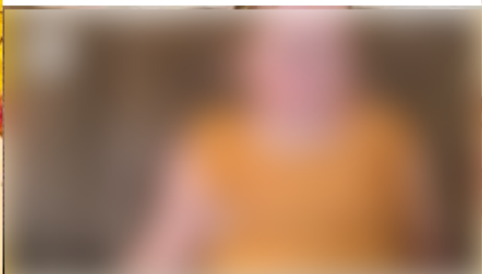
How I can show kindness

Help my brother and family clean up.

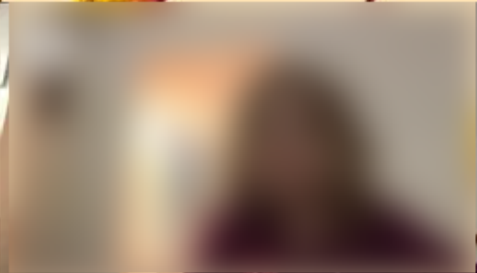
Albert

Help mom cook. Be quiet and be patient. Respect mom and dad. Be nice to brother.

Helping



62379435838 666914D3-FAEE-4405-B0B...  
00:15.1 video  
padlet drive



62379675490 45073847-1B2D-41B5-B3F...  
00:06 video  
padlet drive



62380914348 D53EE696-868D-458D-806...  
00:25.33 video  
padlet drive

Anna

I can help my sister when she is hurt.

I can give people hugs.

?.."

Maeve

To show kindness I give people a hug.

Hailey



Library kindness picture 10-7-20  
PDF document  
padlet drive



Sharing



I can be kind by helping my mom and dad and my sister because I love them.

Reece

give a gift

Civic give a gift baby

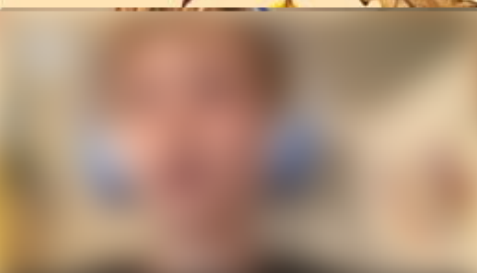
Give a gift



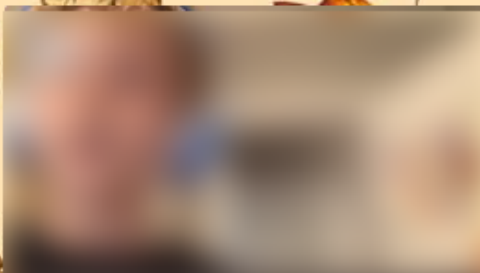
Kindness

Andie

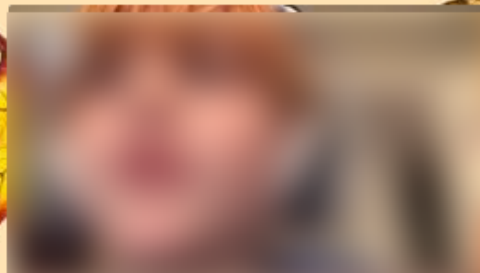
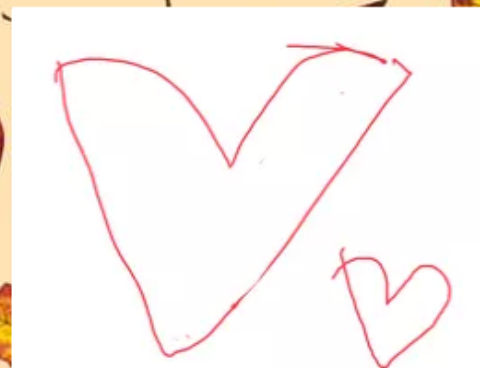
Giving flowers to somebody



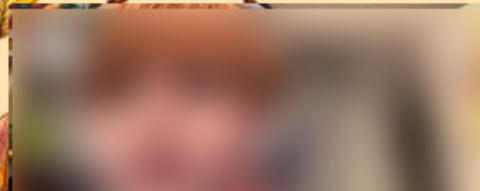
62378507494 4715C6F3-40DE-430E-879...  
00:05.02 video



62378524315 883F0E48-24B5-4961-A05...  
00:11.88 video  
padlet drive



62378534586 9748A493-260B-4D7F-8D1...  
00:04.84 video  
padlet drive



# Engaging Our Students - Kindness



[Watch the clip](#)



# Corvallis

SCHOOL DISTRICT

- V. BOARD RECOGNITION MONTH
- VI. STUDENT REPRESENTATIVE REPORTS
- VII. PUBLIC COMMENT

*Please contact [lindsey.kang@corvallis.k12.or.us](mailto:lindsey.kang@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 would like to call in from, and the topic you would like to speak about.*



**PROVIDING INPUT TO THE SCHOOL BOARD AT VIRTUAL MEETINGS DURING THE PANDEMIC**

*(Revised 09-09-21)*

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. At this time, Board meetings are held virtually and there will be no in-person public comment. To offer comments via telephone during designated meetings:

- A. Email Board Secretary Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto: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](mailto: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.
  - Complaints shall be handled following the steps outlined in Board Policy KL and Administrative Regulation KL-AR, copies of which are available 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.
- K. Undue interruption or other interference with the orderly conduct of Board business cannot be allowed.
  - Defamatory or abusive remarks are always out of order.
  - The Board Chair may terminate a speaker’s privilege of address if, after being called to order, the speaker persists in improper conduct or remarks.

**Written Correspondence**

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

**Telephone Calls**

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



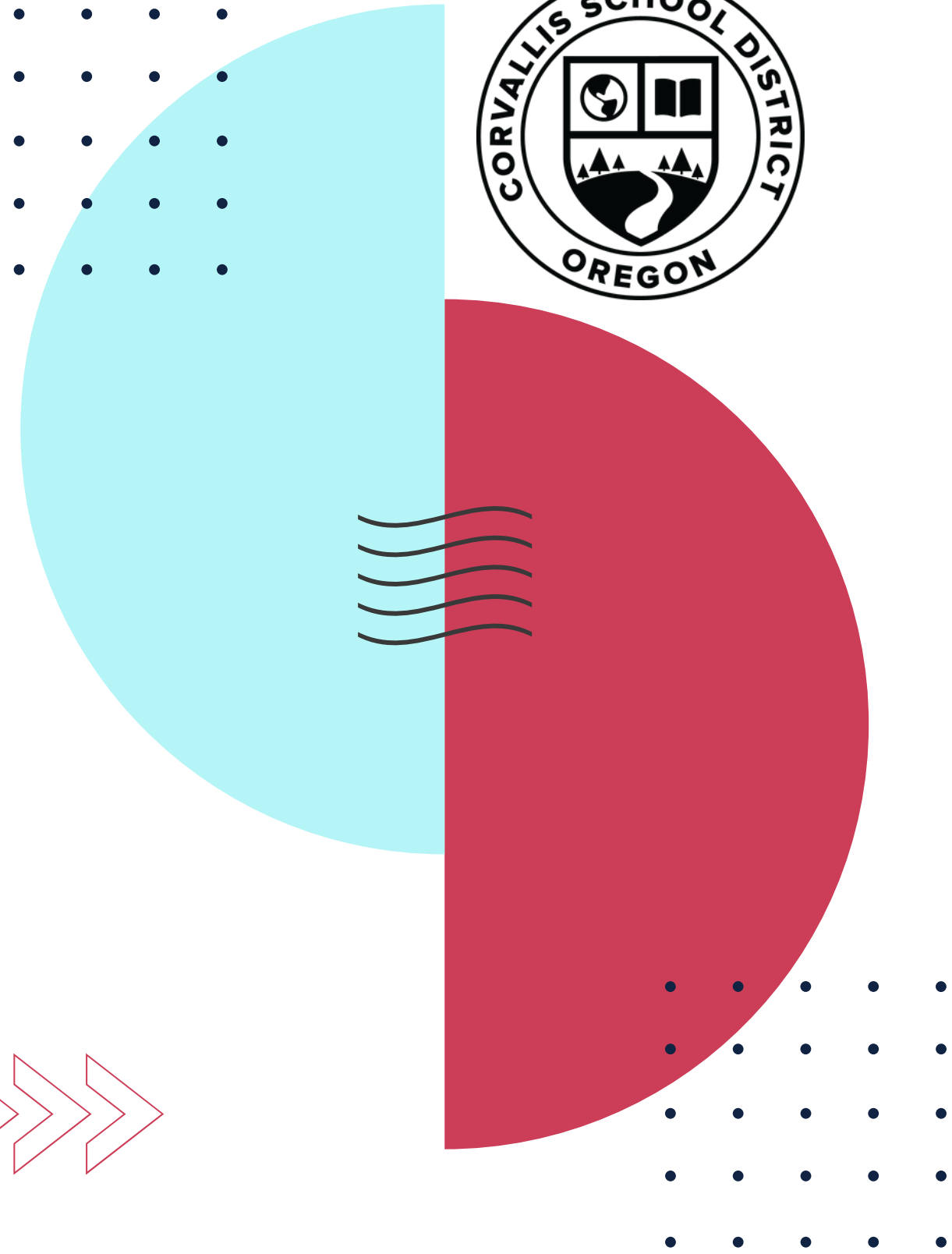
**Corvallis**  
SCHOOL DISTRICT

VIII. EDUCATIONAL UPDATE



# Educational Update

January 14, 2021



# Hybrid Roll Out (K-3)

Elementary principals hosted family forums for kindergarten families after Winter Break.

After two weeks in the "yellow zone", we will roll out Hybrid schedules with a staggered start, beginning with kindergarten student cohorts.

We will roll out the next grade level each week. Taking into account our county metrics and new guidance from ODE.





# Hybrid for Secondary Schools

**Secondary staff are continuing to develop plans**

**Students will be in cohorts**

- This will allow for smaller class sizes
- Learning will be a combination of on-site and online.

**High school seniors will receive the help they need**

- We are committed to make certain our students have success to stay on track to graduate.

**Social and emotional support is a high priority**

- Onsite learning will emphasize health and well-being.

## Where are we with reopening METRICS?

We believe that county metrics are an important indicator to inform our return to in-person learning decisions.

On January 19, we will receive a revision to metrics guidance from ODE and OHA.

We anticipate that the "yellow zone" metrics may be expanded to allow for more positive cases.



# Benton County Metrics for Returning to In-Person Instruction



|                                     | Week of<br>11/29 - 12/12 | Week of<br>12/6 - 12/19 | Week of<br>12/13 - 12/26 | Week of<br>12/20 - 01/02 | Week of<br>12/27 - 01/09 |
|-------------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| <b>County case rate per 100,000</b> |                          |                         |                          |                          |                          |
| <b>&lt; 50.0</b>                    |                          |                         |                          |                          |                          |
| <b>50.0 to &lt; 100.0</b>           |                          |                         |                          |                          |                          |
| <b>100.0 to ≤ 200.0</b>             |                          |                         |                          | 188.6                    |                          |
| <b>&gt; 200.0</b>                   | 301                      | 334.9                   | 238.5                    |                          | 280.6                    |

Source: Oregon Health Authority

- On-site or hybrid, cohorts of 20, masks, and distancing required
- Phase in on-site or hybrid, starting K-3, adding up to 4-5, offer limited in-person for certain students
- Identify trend direction with local health authority, possible move to red or yellow
- Comprehensive Distance Learning, with limited in-person for certain students

A close-up photograph of a healthcare worker wearing teal scrubs and a stethoscope. The worker is holding a heart-shaped sign with both hands. The sign has a black center and a white border, with the word "VACCINE" written in white, bold, uppercase letters in the center. The background is a plain, light-colored surface.

**VACCINE**

# The vaccine will be available to educators soon.

The first round of vaccinations in Benton County is happening this week. Our district nurses all have received their first vaccine.

Governor Brown announced this week that vaccination of Oregon seniors—as well as child care providers and early learning and K-12 educators and staff—will start on January 25, 2021.

We are working in close cooperation with our county Emergency Operations Center to set-up vaccine sites in Benton County. Karen Selander is our liaison to the EOC.



# Timeline

## **Week of January 18**

- Remote Learning (current schedule) continues
- ODE/OHA release updated Ready Schools, Safe Learners (1/19)

## **Week of January 25**

- Remote Learning (current schedule) continues
- Last full week of first semester

## **Week of February 1**

- Remote Learning (current schedule)
- Depending on metrics, possible phase-in for Kindergarten Hybrid
- Planning begins for next grade level return as metrics allow



# Corvallis

SCHOOL DISTRICT

IX. BUDGET PARAMETERS

IX.A. Parameters for Readoption



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Olivia Meyers Buch, Director of Finance and Operations

Meeting Date: January 14, 2021

### **Budget Parameters**

### **ACTION REQUESTED**

#### Background

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

The budget parameters presented for readoption tonight are rooted in the [GFOA's Best Practices in School Budgeting](#) and incorporate [feedback](#) received from board members during and after the February 7, 2019 board meeting. The terms "should" and "shall" are used throughout rather than the word "must" as budget parameters are general guidelines, not policy. No changes are proposed at this time.

#### Action Requested

Readopt the budget parameters as presented.

#### Attached

Corvallis School District Budget Parameters.

# CORVALLIS SCHOOL DISTRICT BUDGET PARAMETERS

Adopted by the School Board on February 28, 2019

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Be Transparent**

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

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



**Corvallis**  
SCHOOL DISTRICT

X. POLICY BF - POLICY DEVELOPMENT



# Corvallis

## SCHOOL DISTRICT

Code: BF  
Adopted:  
Revised/Readopted:

### Policy Development

The Board has the authority to establish policy. The Board accepts the definition of policy set forth by the National School Boards Association:

School Board policies are statements which set forth the purposes and prescribe in general terms the organization and program of a school system. They create a framework within which the superintendent and his/her staff can discharge their assigned duties with positive direction. They tell what is wanted.

The formulation and adoption of policies, recorded in writing, will constitute the basic method by which the Board will exercise its leadership in the operation of the school system.

The policies shall be consistent with Oregon Revised Statutes, Oregon Administrative Rules and all federal laws and regulations.

The basic responsibility for initiating, reviewing and recommending new policies or policy modification will rest with the superintendent. New policies or changes in existing policy may be proposed by any Board member, group or organization, staff member, parent, student or other member of the community to the superintendent for the Board to consider. The superintendent, in developing these policies, may be guided by the recommendations of the staff and may seek parent and community input during the preparation and subsequent review of policy statements. Advice from legal counsel may be appropriate. The superintendent will furnish necessary background information to the Board. The final authority and responsibility for Board policy lies with the Board.

END OF POLICY

---

#### Legal References:

[ORS 332.107](#)  
[ORS 332.505](#)  
[ORS 339.240](#)  
[OAR 581-022-2305](#)  
[OAR 581-022-2405](#)

#### Cross References:

BFD - Board Policy Implementation  
BFF - Suspension of Policy



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Erika Cook  
Meeting Date: January 14, 2021

Board Policy BF—Policy Development—NEW—First Reading

**NO ACTION REQUIRED**

### Background

The Oregon School Boards Association provides model policies for school districts around the state. Board Policy BF – Policy Development is one such policy; however, Corvallis School District has yet to adopt it.

Superintendent Noss recommends that the Board review this model policy as a starting point in the development of policy that will serve not only the Board but the entire community in clarifying the pathway for recommending new policies or revisions to existing policies.

### Involvement

District staff: Superintendent Noss.

### Cost Impact

None.



**Corvallis**  
SCHOOL DISTRICT

XI. RESOLUTION 21-0101: UNIVERSAL HEALTHCARE



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board

Prepared by: Chair Sami Al-Abdrabbuh (Board Position#1),  
Director Luhui Whitebear (Board Position #6)

Meeting Date: January 14, 2021

### **Resolution 21-0101: Universal Healthcare**

#### **NO ACTION REQUESTED – FIRST READ**

#### Background

The need for an efficient, cost-effective, humane, and equitable healthcare system is more needed than ever. The consequences of inefficiencies and inequities in our healthcare system are impacting district teachers, staff, students, and their families. As public education institutions are continually bearing an increased cost of health care premiums, a publically funded health care system on state and national levels would provide our staff, students, and constituents an equitable, inclusive, high quality, and affordable health care.

Advocating for Universal Healthcare aligns with [Corvallis School Board Goal #4](#): Improve the health and wellness of district students and staff. Student identity (race, culture, socioeconomic status, language, ability, gender, gender identity, gender expression, or sexual orientation) should not predict or predetermine success in school.

Health care has historically been used as a tool to negatively impact people's lives based on their identities and socioeconomic statuses. As such, access to comprehensive health care is part of interrupting other systems of oppression in the lives of those in our community by creating communities of care that center health and wellness. While health and wellness can have different meanings depending on one's lived experiences, access to comprehensive health care is a major component of how one experiences life.

This resolution urges the Oregon State Legislature to create a publicly funded universal health care system. The resolution further urges the United States Congress to pass legislation to enable states to create such systems and to create a publicly funded universal health care system. The intent of this resolution is to advocate for Universal Healthcare that will improve the wellbeing of our constituents and support the development of a whole child where their and their educators' mental and physical health and wellbeing is prioritized as an integral part of their educational growth and development.

#### Involvement

Chair Sami Al-Abdrabbuh (Sponsor), Director Luhui Whitebear (Co-sponsor), community members Michael C. Huntington M.D. and Karen Christianson of Mid-Valley Health Care Advocates

#### Cost Impact

Minimal existing staff time

Corvallis School District 509J  
**Resolution 21-0101**  
**UNIVERSAL HEALTHCARE**

**RESOLUTION TO THE OREGON LEGISLATURE AND THE UNITED STATES  
CONGRESS TO CREATE AN EQUITABLE, COMPREHENSIVE, AFFORDABLE,  
HIGH QUALITY, PUBLICLY FUNDED HEALTH CARE SYSTEM SERVING  
EVERYONE IN OREGON**

**WHEREAS**, the ability of students to learn and benefit from classroom experience depends on being healthy; and,

**WHEREAS**, being healthy depends on access to comprehensive health care; and,

**WHEREAS**, many Oregon children lack access to comprehensive health care because they are uninsured<sup>1</sup> or underinsured<sup>2</sup>; and

**WHEREAS**, one in three parents, guardians, and caregivers may have unreliable access to health care because they are uninsured<sup>3</sup> or underinsured<sup>4</sup>, resulting in suffering for their children in a multitude of ways; and,

**WHEREAS**, the cost per capita of our current health care system is twice that of other countries because of privatized health care as well as avoidable and unnecessary administrative overhead inherent to our complex and confusing array of private health insurance plans and changing eligibilities; and,

**WHEREAS**, the District as an employer must sacrifice teaching positions and programs in order to meet the high, unpredictable, and ever-increasing cost of health care premiums for employees; and,

**WHEREAS**, Health care has historically been used as a tool to negatively impact people's lives based on their identities and socioeconomic statuses. As such, access to comprehensive health care is part of interrupting other systems of oppression in the lives of those in our community by creating communities of care that center health and wellness. While health and wellness can have different meanings depending on one's lived experiences, access to comprehensive health care is a major component of how one experiences life.

**WHEREAS**, O.R.S.414.018(1) reads, "It is the intent of the Legislative Assembly to achieve the goals of universal access to an adequate level of high-quality health care at an affordable cost," and the legislature approved O.R.S. Chapter 629, 2019 creating a Universal Health Care Task Force to accomplish these goals; and,

**WHEREAS**, a majority of Oregonians favor a publicly funded health care system for Oregon<sup>5</sup>,

**NOW, THEREFORE, BE IT RESOLVED**, by the 509 J School District of Corvallis, Oregon that the District urges:

1. The Oregon State Legislature to create a publicly funded universal health care system.
2. The United States Congress to pass legislation enabling states to create a publicly funded universal health care system.
3. The United States Congress to create a publicly funded universal health care system such as H.R. 1384, the Medicare for All Act of 2019.<sup>7</sup>

Adopted this day \_\_\_\_\_

**Signed:**

**Attested:**

\_\_\_\_\_  
Sami Al-Abdrabbuh  
Board Chair

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

## Citations and References

1. In 2018, 33,000 children in Oregon had no health insurance. [Modern Healthcare, October 30, 2019](#)
2. Children's Health Insurance Program (CHIP) is less comprehensive than Medicaid. [Kaiser Family Foundation Health Reform 2014](#)
3. 10.1% of Oregonians 19-64 y/o were uninsured in 2019. [Kaiser Family Foundation State Health Facts](#)
4. One-third of Oregon families in 2017 were underinsured and therefore unable to access comprehensive health care. [Oregon Health Insurance Survey 2017](#)
  - The annual deductible is greater than 5% of their annual household income, or
  - Income is 200% of the federal poverty level (FPL) or lower and their out-of-pocket medical expenses exceed 5% of their annual income, or
  - Income is above 200% FPL and their out-of-pocket medical expenses exceed 10% of their annual income.
5. HR 5010: State-Based Universal Health Care Act of 2019 – [Summary](#).
6. Elway Research Institute [Poll of Oregonians](#), 2019
7. A national universal health care plan is the ultimate goal but may take longer to achieve than a state-based publicly funded universal health care system.



# Corvallis

SCHOOL DISTRICT

XII. CONSOLIDATED ACTION (8:20 p.m.)\*

XII.A. Minutes

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

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

The meeting was called to order at 6:32 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|  |   |
|--|---|
| <p><u>BOARD MEMBERS PRESENT</u><br/>                 Vincent Adams<br/>                 Sami Al-AbdRabbuh, Chair<br/>                 Jay Conroy<br/>                 Sarah Finger McDonald, Vice Chair<br/>                 Luhui Whitebear<br/>                 Tina Baker</p> <p><u>BOARD MEMBERS EXCUSED</u><br/>                 Terese Jones</p> | <p><u>EXECUTIVE STAFF PRESENT</u><br/>                 Ryan Noss, Superintendent<br/>                 Melissa Harder, Assistant Superintendent<br/>                 Jennifer Duvall, Human Resources Director<br/>                 Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u><br/>                 Ezra Hart – Corvallis High School<br/>                 Kristen Moon – Corvallis High School<br/>                 Kate Voltz – Crescent Valley High School<br/>                 Calvin Carleski – Crescent Valley High School<br/>                 Jesse Martin – College Hill<br/>                 Sunitha Black – College Hill</p> |
|--|---|

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. BOARD MEMBER REPORTS**

Board members provided brief updates regarding various activities in which they engaged during the past month.

**IV. SUPERINTENDENT'S REPORT**

Superintendent Noss provided a few highlights of District-wide work since his last report such as the Winter Smiles program, the recent work of our student support programs, and other seasonal business. He ceded a portion of his time to our guests from the Linn-Benton-Lincoln Educational Service District. (The Superintendent’s report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

## V. STUDENT REPRESENTATIVE REPORTS

Student representatives provided updates regarding their schools.

## VI. PUBLIC/STAFF COMMENT

**Dr. Ed Junkins of Corvallis** spoke on the importance of SB 770, a resolution to create a task force which will advise the legislative body on the Health Care for All Oregon Plan, administered by Health Care for All Oregon Board to provide publicly funded, equitable, affordable, comprehensive and high quality health care to all Oregon residents.

**Dr. Mike Huntington of Corvallis** spoke on the importance of SB 770, a resolution to create a task force which will advise the legislative body on the Health Care for All Oregon Plan, administered by Health Care for All Oregon Board to provide publicly funded, equitable, affordable, comprehensive and high quality health care to all Oregon residents.

## VII. ACTION ON MATTERS DISCUSSED IN 12-10-2020 EXECUTIVE SESSION

### MOTION:

**It was moved by Director Conroy and seconded by Director Adams that** in accordance with Board Policy KL-AR - the Board not hold a hearing with regards to the complaint from Ginger Larcom, dated 11/9/2020, to "review the findings and conclusion of the superintendent," thus making the Superintendent's findings decision final." **The motion was voted on and was approved.**

**Five Board members voted "Yes", one Board member abstained, and one Board member was absent from this meeting.**

**Director Baker abstained from voting due to being absent during the 12-10-2020 executive session.**

(The executive session minutes from 12-17-2020 will be filed with the official 2020-21 Board records.)

## VIII. EDUCATIONAL UPDATE (TEACHING AND LEARNING)

Melissa Harder, Assistant Superintendent for Corvallis School District, and Amy Lesan, Elementary Schools Coordinator for Corvallis School District gave a slide presentation regarding educational updates. They discussed the hybrid model plan that teaching and learning will implement when we are able (via state metrics) to return students to in-person learning. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**IX. BOND PROGRAM UPDATE REPORT**

Kim Patten, Director of Facilities and Maintenance, and Dale Kykendall, of Wenaha Construction Group gave a slide presentation regarding updates to the Bond Program. They showed images of new construction, provided budget overviews, and made sure to reiterate that all bond promises are on track to be met. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**X. STUDENT INVESTMENT ACCOUNT AGREEMENT**

Olivia Meyers-Buch, Chief Financial Officer for Corvallis School District, spoke to the Board regarding the student investment account agreement, after which she responded to questions from Board members. The Board should expect to see no programmatic changes to the student investment grant.

**MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald that the Board “approve the District’s Student Investment Account (SIA) Grant Agreement”. The motion was voted on and unanimously approved.**

**XI. PUBLIC TESTIMONY FOR RESOLUTION NO. 20-1201: SUPPLEMENTAL BUDGET FOR GENERAL FUND AND GRANTS FUND**

**There was no public comment.**

**XII. RESOLUTION NO. 20-1201: SUPPLEMENTAL BUDGET FOR GENERAL FUND AND GRANTS FUND**

Olivia Meyers-Buch, Chief Financial Officer for Corvallis School District, gave a presentation to the Board regarding the supplemental budget for general fund and grants fund. The Board heard the complexities of budgeting during a pandemic, preparing for COVID supplies, and making sure that we retain as many employees as possible while still being able to function as an educational entity. The Board will hear more about the budget in future meetings and will be updated as district staff move forward with planning. (This resolution is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

- We have a lower enrollment than usual due to the pandemic.
- In-person instruction costs are higher than usual due to the pandemic.
- We can adjust the budget as necessary as future variables are resolved.

**MOTION:**

**It was moved by Director Adams and seconded by Director Conroy that “Resolution No. 20-1201 be adopted to amend budgeted resources and appropriations in the General Fund and Grants Fund.” The motion was voted on and unanimously approved.**

### **XIII. UPDATE ON BULLYING/HARASSMENT DATA AND TRACKING**

Melissa Harder, Assistant Superintendent for Corvallis School district, discussed updates on bullying/harassment data and tracking.

- Consistency in the way that the district tracks data needs improvement.
- We have a great opportunity to create a system that works for us.
- Our measures to improve health and wellness within the district are working well; there are many systems being built around this concept right now.
- We have been working with students to focus on trauma centered interpersonal interactions, social-emotional learning, and other similar work.
- More training and education will occur regarding bias incident response.

### **XIV. DIANE EFSEAF MEMORIAL SCHOLARSHIP APPLICATION CRITERIA**

Ryan Noss, Superintendent for Corvallis School District, gave a slide presentation regarding the Diane Efseaff Memorial Scholarship Application Criteria.

The Board needed to select criteria for this scholarship, appoint members to a scholarship work group, and decide how many awards there will be (as well as how much each award will be).

- Director Whitebear, Director Adams, and Director Conroy volunteered for the Board scholarship work group.
- These three members will decide the criteria, amount of award(s), and number of award(s) and report back to the Board as soon as possible.

(This presentation is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

### **XV. CONSOLIDATED ACTION**

Discussion was held regarding items B, C, D.

- Item C is approved with minor language changes.
- Item D is approved, pending minor language changes, but the Board would like to seek ODE guidance on a potential future proposed amendment.

**A. Resolution 20-1202: Adopt OSBA 2021-2022 Legislative Priorities and Principals as Recommended by the Legislative Policy Committee (This**

document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. Board Policy ACB: Safe Student Policy** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**C. Licensed Personnel Action** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**D. Board Meeting Minutes**

**1. October 8, 2020** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald that “the items in consolidated action be approved, pending minor language changes to Board policy ACB and the October 8, 2020 Board Meeting Minutes” The motion was voted on and unanimously approved.**

**XVI. CONSOLIDATED INFORMATION**

Discussion was held regarding item C.

- Item C is approved with minor language changes.

**A. September Financial Statements (Unaudited)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**B. October Financial Statements (Unaudited)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**C. Administrative Regulation ACB-AR: Bias Incident Complaint Procedure (Second Reading)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**D. Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**XVII. BOARD MEMBER COMMENTS**

- Vice-Chair Finger-McDonald congratulates Dr. Sami Al-AbdRabbuh on a successful dissertation defense. The rest of the Board echoes these sentiments. Additionally, she would like to encourage members of the community to stay safe.
- Director Whitebear also congratulates Dr. Al-AbdRabbuh on his successful dissertation defense and extends gratitude to the rest of the Board for her successful completion of a year’s tenure on the Corvallis School Board.
- Director Conroy speaks to a few excerpts from emails that he received from the community. He urges the community members to communicate with their legislators regarding in-school instruction and express their opinions.
- Director Adams also congratulates Dr. Al-AbdRabbuh on his successful dissertation defense and expresses appreciation for the work that this Board is doing. He appreciates the substantive discussions and excellent policy that come from the meetings that we hold, in support of student education.
- Chair Al-AbdRabbuh thanks the Board for their support and looks forward to seeing everyone in 2021!

**XVIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:57 p.m.

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

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

Prepared By: Parker Schulze

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

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

The meeting was called to order at 6:30 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|  |  |
|--|--|
| <p><u>BOARD MEMBERS PRESENT</u><br/>                 Vincent Adams<br/>                 Sami Al-AbdRabbuh, Chair<br/>                 Jay Conroy<br/>                 Sarah Finger McDonald, Vice Chair<br/>                 Terese Jones<br/>                 Luhui Whitebear</p> <p><u>BOARD MEMBERS EXCUSED</u><br/>                 Tina Baker</p> | <p><u>EXECUTIVE STAFF PRESENT</u><br/>                 Ryan Noss, Superintendent<br/>                 Melissa Harder, Assistant Superintendent<br/>                 Jennifer Duvall, Human Resources Director<br/>                 Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u><br/>                 None</p> |
|--|--|

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. EXECUTIVE SESSION**

The Board met in Executive (closed) Session under ORS 192.660 2(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations.

**IV. BOARD MEMBER REPORTS**

Board members provided brief updates regarding various activities in which they engaged during the past month.

**V. SUPERINTENDENT'S REPORT**

Superintendent Noss provided a few highlights of the work that has been happening District-wide since his last report. Additionally, he offered his condolences to all individuals affected by the wildfires that have been extremely impactful lately. The focus, as always, is community and support. The District wants to be intentional as to how we provide aid to anyone who is in need. (The Superintendent's report is posted

online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **VI. PUBLIC/STAFF COMMENT**

There were no public comments.

## **VII. BOND PROGRAM UPDATE**

Dale Kuykendall, senior project manager with Wenaha Group, referred to a report provided before the meeting and gave a slide presentation. Projects are mostly on track, however, there are a few issues related to COVID and bidding. In general, Dale is optimistic, and hopes to maintain course as planned as much as possible. He responded to questions from Board members. (The report and presentation slides are posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **VIII. SOCIAL STUDIES CURRICULUM ADOPTION**

Nikki McFarland (Secondary School Coordinator) and Marcianne Koetje (District Equity Coordinator), gave a presentation on the adoption of new Social Studies Curriculum. This curriculum strives to provide a fuller and more equitable lesson package to students within the District. The hope is that the Board will support this curriculum package as it aligns with Board Goals and is in the interest of bridging the equity divide between students. (The report and presentation slides are posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.) The presenters responded to questions from Board members.

### **MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the Social Studies Curriculum Adoption item. The motion was voted on and unanimously approved.**

## **IX. BUDGET UPDATE**

Olivia Meyers Buch, Finance and Operations Director, referred to a report provided before the meeting and gave a slide presentation. Essentially we are focusing on maintaining as many personnel as possible and attempting to navigate these tumultuous times. (The report and presentation slides are posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.) She responded to questions from Board members.

**X. CONSOLIDATED ACTION**

Discussion was held regarding items A, C.1

- Minutes will be held pending further formatting changes
- Director Jones asked questions about IGBAH due to the use of the word “suspected”; positing that this creates a negative statement.
- There was some discussion about whether or not this is the best word to use. Leadership will discuss further with OSBA.

**MOTION:**

**It was moved by Director Jones and seconded by Director Adams to approve the Consolidated Action items, except for the minutes, pending further edits. The motion was voted on and unanimously approved.**

**A. Minutes**

1. April 9, 2020
2. April 16, 2020

**B. Licensed Personnel Action**

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

- 1. IGBAH—Special Education – Evaluation Procedures\*\*—Revised—Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
- 2. JEA—Compulsory Attendance\*\*—Revised—Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
- 3. JECB—Admission of Nonresident Students—Revised—Second Reading**(This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
- 4. JECBB—Intradistrict/Resident Transfer Students—NEW—Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

5. **JGE—Expulsions\*\*—Revised—Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## XI. CONSOLIDATED INFORMATION

There was discussion on item D.3.

- Leadership will discuss phrasing and citations with OSBA and return this policy to the Board for further review.
- A. **Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
  - B. **Unaudited Financial Statements - March 31, 2020** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
  - C. **Revised Unaudited Financial Statement of General Fund Resources and Requirements – February 29, 2020** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
  - D. **Board Policies -- FOR INFORMATION**
    1. **JECB-AR—Admission of Nonresident Students—Revised—First Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
    2. **JECBB-AR—Intradistrict/Resident Transfer Procedures—NEW—First Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
    3. **JEC—Admissions\*\*—Revised—First Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## XII. BOARD MEMBER COMMENTS

- Director Finger-McDonald, Director Adams, Director Conroy, Director Whitebear, and Director Jones and the rest of the Board welcome Parker Schulze as Secretary and want to acknowledge Julie Catala for all her hard work.

- A general appreciation of staff efforts was discussed. The Board is extremely grateful to creative teachers and are excited to see the fascinating assignments that the groups are doing.

**XIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:15 p.m.

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

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

Prepared By: Parker Schulze

DRAFT

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

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

The meeting was called to order at 6:32 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|   |  |
|---|--|
| <u>BOARD MEMBERS PRESENT</u><br>Vincent Adams<br>Sami Al-AbdRabbuh, Chair<br>Jay Conroy<br>Sarah Finger McDonald, Vice Chair<br>Tina Baker<br>Terese Jones<br>Luhui Whitebear | <u>EXECUTIVE STAFF PRESENT</u><br>Ryan Noss, Superintendent<br>Melissa Harder, Assistant Superintendent<br>Olivia Meyers Buch, Finance and Operations Director |
| <u>BOARD MEMBERS EXCUSED</u><br>None  |  |

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. CONSOLIDATED ACTION**

There was no discussion on these items.

**A. 2020-2021 Board Meeting Schedule**

**B. 2020-2021 Non-Represented Employee Benefits and Compensation**

**C. Employment Contract Addendums - Superintendent and Assistant Superintendent; Employment Contracts - Finance and Operations Director and Human Resources Director**

- All Board Members would like to applaud leadership staff who took a pay freeze in these uncertain times. We are facing challenging economic times and this decision will help us in the future.

**MOTION:**

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

**IV. SESSION 5 TRAINING: OREGON SCHOOL BOARDS ASSOCIATION PROMISE SCHOLARSHIP PROGRAM**

Kristen Miles, OSBA Board Development Specialist, Sabrina Wood, Special Education Coordinator for Corvallis School District, and Joe Leykam, Mental Health Program Manager for Corvallis School District presented a PowerPoint to the Board related to Health and Wellness. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

The Board reflected on the importance of caring for students through health and wellness, which includes both mental and physical health. Students need to be able to access these school services as well, and technology is an important component of these considerations. Another important consideration is the equitable nature of these services, and the accessibility, as well.

The Board, and Corvallis School District Staff, have been focusing on Social Emotional Learning, and this has greatly helped shift our focuses to serving students throughout a pandemic.

The Board also discussed how to better connect with families, what their role is as leaders during these complicated times, and the scope of the work that they are able to engage with. The Board emphasized proactive responses as opposed to reactive responses, in terms of tangible responses to needs within our community.

**V. BOARD MEMBER COMMENTS**

- Director Conroy stated that he is able to compare school plans and actions around the region and he is interested in how Corvallis compares to other Districts as well. He is concerned about the quality of education that is being delivered via online services, and the engagement of students. He is interested in exploring options to ensure a more robust curriculum by communicating with the legislature and leaders around the community.
- Vice-Chair Finger-McDonald expressed that budgets are being extremely strained during these times. She mentions that we are having to be extremely judicious in how we spend our money currently and we should prioritize information to families and staff so that individuals are better able to plan for the future. She emphasizes the need to give grace to everyone around us at

the moment, as everyone is experiencing an extremely high level of stress and it's important to keep the world in perspective.

- Chair Al-AbdRabbuh stresses leadership with vulnerability. It is important to see strength and determination in these moments. He emphasizes giving the community grace during these times. It has been very challenging and the only way we will be able to get through this is together.

## **VI. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:44 p.m.

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

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

Prepared By: Parker Schulze

**DRAFT**

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

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

The meeting was called to order at 5:15 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|   |   |
|---|---|
| <u>BOARD MEMBERS PRESENT</u><br>Vincent Adams<br>Sami Al-AbdRabbuh, Chair<br>Tina Baker<br>Jay Conroy<br>Sarah Finger McDonald, Vice Chair<br>Terese Jones<br>Luhui Whitebear | <u>EXECUTIVE STAFF PRESENT</u><br>Ryan Noss, Superintendent<br>Melissa Harder, Assistant Superintendent<br>Jennifer Duvall, Human Resources Director<br>Olivia Meyers Buch, Finance and Operations Director |
| <u>BOARD MEMBERS EXCUSED</u><br>Tina Baker  |   |

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. BOARD POLICY EBC/EBCA—EMERGENCY PROCEDURES AND  
DISASTER PLANS—NEW—FIRST READING**

- This policy is new and will help us prepare and increase readiness to move back into the classrooms.
- We received guidance from OSBA on how to return to schools and they require that we have certain policies in place in order to do so.
- We did not have this policy previously but we need to adopt it in order to move forward.
- This policy outlines what an emergency plan looks like for various instances.
- This correlates with the current plan that we are developing.

**IV. BOND PROGRAM UPDATE**

This item was moved to June.

## **V. CONSOLIDATED ACTION -- CONTRACTS RELATING TO BOND CONSTRUCTION**

There was discussion on items A and B.

- Director Adams had questions on both items; is there any penalty for late delivery in these contracts? Is there any exposure in that area and what are the protections for the district in that area?
- Dale Kuykendall mentioned that the contracts allow for a legitimate delay impact but he will find more specifics on this information. He mentions that the county is on board with our timeline as it stands currently.
- Superintendent Noss added that during the conversations we had with the county this wasn't necessarily included in the contract. However, the staging and timing was part of all the conversations.
- Chair Al-AbdRubbah thanks the county commissioners and our district leadership for demonstrating our commitment to care by this construction.

### **MOTION:**

**It was moved by Director Adams and seconded by Director Conroy to approve consolidated action. The motion was voted on and unanimously approved.**

**A. Lincoln Health Clinic Construction Agreement** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**B. Lincoln Tennis Court Replacement Agreement** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

## **VI. BOARD MEMBER COMMENTS**

- Vice-Chair Finger-McDonald spoke about the fact that many people are concerned about what school will look like for next year and there is a lot of anxiety regarding this issue. We need to be aware of the tension regarding this issue from our constituents.

- Superintendent Noss mentioned that we are preparing a survey for parents. This survey asks questions about what would make students and parents more comfortable. This will be going out some time next week and will provide us with more information. We feel this is a good step to show that we are absolutely considering all aspects of this.
- Director Adams mentioned that we are not alone in our confusion and turmoil and there are many communities that are having trouble figuring out how to navigate these uncertain waters. We are learning from others, too.
- Director Whitebear mentioned that it is important to communicate with curious individuals and let them know that it is not up to Board members what the next school year's plans will be – this will be up to state guidance and we cannot provide a lot of clarity right now on these issues. We appreciate and understand the questions and want to help but we don't know all the information yet.
- Chair Al-AbdRabbuh agrees and mentioned that we should refer individuals to Superintendent Noss and the websites. Dr. Fauci is quoted as saying “we don't decide the timeline, the virus does. There needs to be flexibility in our plans as our community plans will certainly change and adapt as time goes on.
- Director Whitebear mentioned that people are relying on things to go back to how they were in previous school years. There will be a lot of changes and a lot of moving parts here and we should keep communicating that things are very flexible right now. We will need to reiterate this often.
- Vice-Chair Finger-McDonald stated that community members and businesses are going to be going to the District website for information. There have been some concerns over whether or not parents will be able to work with the same flexibility.

## **VII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 6:10 p.m.

---

Sami Al-AbdRabbuh, Board Chair

---

Ryan Noss, Superintendent

Prepared By: Parker Schulze

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

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

The meeting was called to order at 6:30 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|  |   |
|--|---|
| <p><u>BOARD MEMBERS PRESENT</u><br/>                 Vincent Adams<br/>                 Sami Al-AbdRabbuh, Chair<br/>                 Tina Baker<br/>                 Jay Conroy<br/>                 Sarah Finger McDonald, Vice Chair<br/>                 Terese Jones<br/>                 Luhui Whitebear</p> <p><u>BOARD MEMBERS EXCUSED</u></p> | <p><u>EXECUTIVE STAFF PRESENT</u><br/>                 Ryan Noss, Superintendent<br/>                 Melissa Harder, Assistant Superintendent<br/>                 Jennifer Duvall, Human Resources Director<br/>                 Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u><br/>                 N/A</p> |
|--|---|

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. BOARD MEMBER REPORTS**

Board members provided brief updates regarding various activities in which they engaged during the past month.

**IV. SUPERINTENDENT'S REPORT**

Superintendent Noss provided a few highlights of the work District-wide since his last report. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**V. PUBLIC HEARING FOR PUBLIC TESTIMONY ON THE 2020-21 BUDGET**

There were no public commenters.

## VI. BUDGET ACTIONS – 2020-21 BUDGET

### A. Motions to Revise 2020-21 Budget

There were no motions to revise the 2020-21 Budget.

### B. Resolution No. 20-0601: Adopt 2020-21 Budget, Make Appropriations, Impose Property Taxes, and Categorize Taxes. (This resolution is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

#### MOTION:

**It was moved by Vice-Chair Finger-McDonald and seconded by Director Adams to adopt resolution No. 20-0601: Adopt 2020-21 Budget, Make Appropriations, Impose Property Taxes, and Categorize Taxes. The motion was voted on and unanimously approved.**

## VII. PUBLIC/STAFF COMMENT

**1. Mali Gottfried and Aidan Evans** students at Corvallis High School (address confidential) have come forward to provide public comment. They are calling in to voice their frustrations about police presence in schools. They urge instead working to hire more counselors as an alternative. They want to make sure that this community is inclusive, especially for Black students, and we need individuals who are able to deescalate situations. Minneapolis and Portland have both taken steps to remove police officers from schools and they hope that Corvallis also does the same. They would prefer this funding go towards counselors and would love to explore more policy options that make sure student safety is ensured and they would like the Board to consider this action.

**2. Denise Cardinali** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. Ms. Cardinali is the parent of two CHS graduates and is the robotics team coach. She is the nurse for Santiam school district. She has concerns about the ratio of nurses to students in reopening plans. Previously the ratio of one nurse to many hundreds of students might have been manageable but with COVID-19 she believes that this is not sustainable. She is also concerned about physical distancing and isolation rooms.

**3. Chris Becerra** Corvallis acknowledged that they had heard and understood the instructions for Public Comment. Mr. Becerra states that Corvallis recently shared a message of support for equity. He thinks that the all-white administrative team is not representative of the community and may not make the best decisions about equity and racism. He proposes an independent oversight equity director that is hired by the Board and reports directly to them. Additionally, he proposes a stronger dual language program as he feels that this program is not equitable in its current form.

## VIII. BOND PROGRAM UPDATE

Kim Patten, Corvallis School District's Facilities and Maintenance Director, and Dale Kuykendall, of Wenaha Construction, referred to a report the Board received prior to the meeting. They answered questions from Board members related to financial information, COVID delays, and progress as of this meeting. (The report is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.) The presenter responded to questions from Board members.

## IX. CONSOLIDATED ACTION

There was discussion on item C and item G.2

- Director Adams had a question answered about the transfer of appropriations resolution. He wanted to know more about the rationale behind these transfer of funds.
- Olivia Buch mentioned that these are normal transfers for this time of year. When we think we might exceed categorical allocations we ask for transfers so we make sure that we are in compliance prior to our audit.
- Director Whitebear spoke about the admissions policy. Last time we spoke about this item she had questions about why the immigration act reference was included. She wants to make sure that this xenophobic and exclusionary history is not in our current policies and make sure that this is excluded if it is not absolutely necessary for legal reasons.
- Melissa Harder, Assistant Superintendent, and Erika Cook, Executive Assistant to the Superintendent reached out to OSBA and requested an expanded reasoning for this citation. Their response was that this notation supports reasoning that immigration status cannot impact public education access.
- Director Whitebear has serious concerns about this reference and will send her questions to Erika who will communicate with OSBA further and ensure that we have a policy that reflects the goals of this Board and our District.
- Director Adams encourages communication with OSBA and posits that they will be interested in repairing gaps in their understanding and are likely interested in hearing about this xenophobic reference.
- Director Whitebear states that policies tell a story and the story we tell with our policies should accurately represent our District and who is welcome in our District. We need to make sure we are not representing ourselves in this light.
- Director Jones agrees with Director Whitebear and supports communicating with OSBA on this topic and further discussion on this issue.

**A. Minutes**

1. April 9, 2020
2. April 16, 2020

**B. Licensed Personnel Action** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**C. Resolution No. 20-0602: Transfer of Appropriations in General Fund, District Donation Fund, Designated Facilities Fund, and Designated Revenue Fund** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**D. Resolution No. 20-0603: Designation of District Officers, Clerks, Agents, and Depositories of Funds (2019-20 Organizational Resolution)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**E. Resolution No. 20-0604 – Amendment to 2019-21 Linn Benton Lincoln Education Service District Local Service Plan** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**F. Insurance Renewals for 2020-21 (Property, Liability and Workers' Compensation)** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

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

**1. Board Policy EBC/EBCA—Emergency Procedures and Disaster Plans—NEW—Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**2. Board Policy JEC—Admissions\*\*—Revised—Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**H. Nonresident Transfer Allocation 2020-2021** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the Consolidated Action items, excluding item G.2 (policy JEC - Admissions). The motion was voted on and unanimously approved.**

## **X. CONSOLIDATED INFORMATION**

There was discussion on item A and item C.

- A. Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)
- B. Unaudited Financial Statements - April 30, 2020** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)
- C. Sustainability Report 2019-20** (This document is posted online with the informational packet of this meeting and will be filed with the official 2018-19 Board records.)
- Director Conroy spoke about non-licensed personnel information. He wanted to recognize individuals on the list who are retiring. He thanked the individuals on this list for their 'heart and soul' and carrying perpetual positive attitudes throughout the district. These individuals will be missed and congratulations to them.
  - Superintendent Noss adds that at the last district Zoom meeting we recognized the individuals who are retiring.
  - Director Conroy asked about a hiring freeze. He wanted to know if vacant retiree positions are going to be replaced. Superintendent Noss said that the answer depends on each individual position.
  - Director Adams spoke about the sustainability report. He mentioned that we are very thankful for our sustainability coordinator. No one anticipated a pandemic hitting in the first year that we hired a sustainability coordinator but Bailey Payne has done a fantastic job of measuring human infrastructure and advancing sustainability issues. We are able to see our progress because we are now measuring our outputs. We have had a lot of sustainability work done in our schools and we are very excited about these measures.
  - Director Adams was curious as to what the biggest challenge and biggest accomplishment have been that Mr. Payne has faced.
  - Mr. Payne answers that the biggest accomplishment is the student teams that have gotten involved. Seeing student leadership and teacher leadership has been

fantastic. The biggest challenge has been adjusting what sustainability looks like.

## **XI. ELECTION OF OFFICERS FOR 2020-21**

### **A. Chair**

Director Adams nominated Sami Al-AbdRabbuh for the position of Board Chair. No other nominations were received. **The Board voted on the nomination and it was unanimously approved.**

### **B. Vice Chair**

Director Adams nominated Sarah Finger McDonald for the position of Board Vice Chair. No other nominations were received. **The Board voted on the nomination and it was unanimously approved.**

## **XII. BOARD MEMBER COMMENTS**

- Director Adams mentioned that he nominated Sami and Sarah without hesitation because of their thoughtful and efficient responses to events throughout the year. He appreciates their work with OSBA, caucus of color, and many other organizations. He states that they have maintained a student-centered focus on Board goals and he appreciates them.
- Director Conroy stated that he forwarded two articles about school resource officers from a journal and a study about equity as well – also related to SRO's. He thinks we need to listen to our community but also follow research based practices.
- Director Jones would like to further discuss the role of law enforcement in our schools. Vice-Chair Finger-McDonald agreed and says we need to look carefully at that relationship and see how it impacts our community. We want to make sure that student voices are heard and community perspectives are heard fully.
- Director Whitebear wanted to make sure we have further conversations about school resource officers and wants to know what actions the school board can take in regards to this matter. The students seemed to feel unsupported by the conversations they have had so far and we want to make sure that we are listening.
- Director Jones wanted to pointedly open the conversation as to whether or not there is still a place in our District for School Resource Officers. Director Adams thinks that we need to let the Superintendent do some engagement and build a process to have this conversation. He would like to hear from counseling staff, community members, students, teachers, officers, and anyone else who would like to speak on the subject. Chair Al-AbdRabbah agrees and supports bringing

this up in the future after Superintendent Noss has had some time to set up community engagement. Board members want to be close to this issue and stay involved as much as possible.

- Vice-Chair Finger-McDonald mentioned that we are not paying for this officer out of our budget so this gives us a little bit of time to explore this issue without feeling like we need to immediately make this decision. Though we need to make this decision soon, as it's relevant to current events and really in the public consciousness, it's not part of the budget crisis. We would like to hear research and data about this as well.
- Director Whitebear wanted to point out that she thinks we are past conversation mode. Inaction also sends a message to our community. We want to make sure that we send a strong message and we aren't using inaction to prevent progress.
- Director Baker agreed with Director Whitebear about the fact that we have had many conversations about this and inaction does speak loudly. We want to make sure we are listening to our community members and we need to be mindful of taking too long to find a solution.
- Director Jones agreed with Director Baker and Director Whitebear. She wants to make sure that we discuss the topic and look at the information, but as a whole, we need to state that we have an expectation and outline what we would like to hear. This topic is imminent and action cannot wait until next year.
- Director Adams mentioned that the students who spoke asked to be involved in a policy discussion around this issue. The Board has identified community engagement as an area that it can grow. We should lean into this process but part of that is having difficult conversations with individuals we have not heard from before.
- Superintendent Noss synthesizes what he has heard so far. A theme of action, a theme of community engagement (prior to action), and a theme of the inclusion of marginalized communities is what he has gleaned from this discussion. There is some immediacy to this issue because inaction is also a form of action.
- Director Whitebear wanted to add that instead of just including voices who are historically marginalized we should center them in this discussion. Superintendent Noss agrees.
- Director Adams mentioned that we are seeing many Boards across the state and country that are supporting Black Lives Matter through resolutions. He would love to take up a resolution on this matter. The Board has limited power in this space, in terms of immediate action, so perhaps this resolution could help the Board make their position known. However, this resolution must include specific actions that the Board intends to take because words without actions are not good

enough. He suggests that we draft the resolution in collaboration with staff, students, and stakeholders of color. Additionally, we need to make this resolution now but keep our focus firm. This document should focus the attention and efforts of the Board on making substantive change for the experiences of community members and students of color.

- Director Whitebear wanted to know who these statements are for; individual ease or actual change? She mentioned that having school resource officers in schools and supporting Black Lives Matter are mutually exclusive.
- Vice-Chair Finger-McDonald mentioned that in our last Board training, we discussed equity work. She wants to make sure that we understand that this equity work will not be done once those actions are completed. We need to understand that this is ongoing work.
- Director Adams agreed that we need to take action and he sees a resolution as a vehicle to streamline these changes that we intend to make.
- Director Baker stated that if we make a resolution that we have to be absolutely committed to anti-racism work - not only as a Board but for our district. This needs to be systemic change and needs to dig deep into the roots of racism. We need to look at the systematic oppression of how police forces came about, and why we adopted SRO's in the first place, and so on.
- Director Jones agreed with Director Baker's sentiment and added that when we talk about engaging a conversation about school resource officers we also need to talk about the juxtaposition between Black Lives Matter and SRO's. Removing an SRO doesn't necessarily mean that we will have no future relationship with law enforcement.
- Director Baker wanted to mention that we need to look at anti-racism in our curriculum and how we introduce these conversations into our schools so that our families and youths of color hear that they matter and that they are represented in our learning programs. We need to understand the systemic oppression that has happened for many generations, and the generational trauma it has caused, and if we look at that and bring that into our curriculum as well.
- Chair Al-AbdRubbah summarized that there should be a statement of solidarity to acknowledge a legitimate movement and acknowledge a 400 year history of oppression and our commitment to eradicating this oppression.
- Director Adams wanted to see this conversation on our next meeting. Director Whitebear would like a commitment to dedicate time to this topic.
- Vice-Chair Finger-McDonald wanted to look at policy changes that can change structural issues. This is a slower process but something that could make greater

and more widespread change.

**XIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 10:16 p.m.

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

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

Prepared By: Parker Schulze

DRAFT

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

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

The meeting was called to order at 11:04 AM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|   |  |
|---|--|
| <u>BOARD MEMBERS PRESENT</u><br>Vincent Adams<br>Sami Al-AbdRabbuh, Chair<br>Jay Conroy<br>Sarah Finger McDonald, Vice Chair<br>Terese Jones<br>Luhui Whitebear | <u>EXECUTIVE STAFF PRESENT</u><br>Ryan Noss, Superintendent<br>Melissa Harder, Assistant Superintendent<br>Olivia Meyers Buch, Finance and Operations Director |
| <u>BOARD MEMBERS EXCUSED</u><br>Tina Baker  |  |

A quorum was present and due notice had been published.

**II. EXECUTIVE SESSION**

The Board met in Executive (closed) Session under ORS 192.660(2)(f) - to consider records that are exempt by law from public disclosure.

**III. PLEDGE OF ALLEGIANCE**

**IV. ACTION ON MATTERS DISCUSSED IN EXECUTIVE SESSION**

**MOTION:**

**It was moved by Director Adams and seconded by Director Conroy that in response to the Lindsey family's request for Board review, the Board take no further action, and instead defer to Assistant Superintendent Harder's May 20<sup>th</sup>, 2020 decision on the Lindsey's May 9<sup>th</sup>, 2020 complaint. The motion was voted on and unanimously approved except one abstaining vote.**

## V. CONSOLIDATED ACTION -- CONTRACTS RELATING TO COMPUTER PURCHASES

There was discussion on items A and B.

- Director Adams asked for clarification on leasing versus buying computers. Technology Services Director Gil Anspacher responded that leasing them allows us to have an even and sustainable budget over the long term.

### MOTION:

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

**A. Lease Purchase Agreement with Apple Financial Services for Computer Hardware** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B. Lease Purchase Agreement with Insight Financial Services for Computer Hardware** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## VI. BOARD MEMBER COMMENTS

- Director Adams expressed concerns about the structure of mask requirements in schools.
- Superintendent Noss stated that more information on this item will be coming shortly as teams plan for the 2020-21 school year. We will continue to follow the Governor's orders, the reopening blueprints, and so on, to limit risk as much as possible.
- Superintendent Noss also mentioned that we have recently sent out a survey to parents. We are still developing our reopening plan for the Fall but we are eager to take parental concerns into consideration as we move forward. We will also be creating a new enrollment process for the upcoming school year and we will be giving out information when possible about the reopening plans. We will continue to communicate with the community frequently.
- Director Adams appreciated this conversation and agrees with many of the points that have been made here. He believes that the more we can do to support students the better. He would like to bring forth a motion to formally authorize Chair Al-AbdRubbah to advocate on behalf of the Board with state and local entities in support of the district having appropriate personal

protective equipment implementation to protect the health and safety of staff and students.

- Director Conroy agreed with Director Adams, however, he wanted to make sure that we know when to exercise this appropriately and would like to see advocacy to increase/continue funding.
- Vice-Chair Finger-McDonald expresses concern about appointing a sole speaker for the Board because the community needs to perceive the Board as united. Additionally, we do not want to exclude any voices.
- Superintendent Noss stated that the Chair is already established as the Board spokesperson and we should keep that in mind as we make these motions.

**MOTION:**

**It was moved by Director Adams and seconded by Director Jones to authorize Chair Al-AbdRabbuh to advocate on behalf of the Board with state and local entities in support of the district having appropriate personal protective equipment implementation to protect the health and safety of staff and students. The motion was voted on and unanimously approved.**

- Director Jones wanted to make sure that the Board understands how they are planning on moving forward in regards to School Resource Officers (SRO's) in schools.
- Superintendent Noss has spoken with the Corvallis Police Chief. Nick Hurley, students who completed the surveys that we sent out, staff in administration, mental health teams, and more. He will continue obtaining feedback, developing plans for moving forward, and will bring this to the Board after more information is available.

**VII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 12:43 p.m.

---

Sami Al-AbdRabbuh, Board Chair

---

Ryan Noss, Superintendent

Prepared By: Parker Schulze

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

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

The meeting was called to order at 6:34 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|  |  |
|--|--|
| <p><u>BOARD MEMBERS PRESENT</u><br/>                 Vincent Adams<br/>                 Sami Al-AbdRabbuh, Chair<br/>                 Tina Baker<br/>                 Jay Conroy<br/>                 Sarah Finger McDonald, Vice Chair<br/>                 Terese Jones<br/>                 Luhui Whitebear</p> <p><u>BOARD MEMBERS EXCUSED</u></p> | <p><u>EXECUTIVE STAFF PRESENT</u><br/>                 Ryan Noss, Superintendent<br/>                 Jennifer Duvall, Human Resources Director<br/>                 Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u><br/>                 NONE</p> |
|--|--|

A quorum was present and due notice had been published.

**II. EXECUTIVE SESSION (5:30-6:15 p.m.)**

The Board met in Executive (closed) Session under ORS 192.660(2) (h) to consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed.

**III. PLEDGE OF ALLEGIANCE**

**IV. BOARD MEMBER REPORTS**

Board members provided brief updates regarding various activities they had engaged in during the past month.

**V. SUPERINTENDENT'S REPORT**

Superintendent Noss provided a few highlights of District-wide work since his last report. Specifically, this report focused on an update to what the District has been planning for future educational delivery and academic services during COVID. (The Superintendent’s report is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**VI. PUBLIC/STAFF COMMENT**

1. **Kathryn McIntosh** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered support for equitable dual language programs and spoke to the confusion that many parents are experiencing with the District's programmatic options. Also, they expressed concern with the fact that families currently need to choose an in-person option in order to have dual-language instruction and hopes that remote instruction will be made available, especially as a dual language option, throughout the entirety of COVID.

2. **Christa Schmeder** of Corvallis acknowledged that she had heard and understood the instructions for Public Comment. She offered support for Board Resolution 20-1001: Review and Removal of Racist School names. She pointed out the racist comments that the Board has had to endure, and communication that has been strained due to racial tensions around this issue. She points out that white individuals have been in power throughout history and have been constructing racist systems and narratives for the entirety of American history, as well as carrying out acts of atrocity that are beyond unacceptable. She supports renaming these schools and using the current school mascots as an interim measure. She hopes this resolution passes unanimously.

3. **Eric Beasley** of Corvallis acknowledged that he had heard and understood the instructions for Public Comment. He offered individual/personal support for Board Resolution 20-1001: Review and Removal of Racist School names. He thanks the Board for their leadership in the area of equity and forging collaborative teaching practices. He states that racist individuals are inappropriate choices for commemoration on important buildings such as schools. He urges the Board to choose namesakes for schools that students can be proud of and which aligns with the school's Design Advisory Committee, and the Board's own work. He states that he believes the Board can avoid further harm to students by removing these names from schools, immediately, and without hesitation. He supports using the current school mascots as an interim measure.

4. **Erica Koenig** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and Removal of Racist School names. They recognize that many families have multiple members who have gone to these schools in the past and that this may cause some discomfort. However, they believe that this discomfort does not outweigh the fact that some students have experienced trauma in terms of racial inequity, regarding these names, and that the student trauma is paramount. They support the comments of the previous speakers and encourage the Board to consider renaming the schools and passing this resolution.

5. **Ruby Hoffman** a 5<sup>th</sup> grade student of Corvallis School District (address confidential) acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and

Removal of Racist School names because they feel that schools should be welcoming places and the racist past of the namesakes of these buildings make students uncomfortable. Students should feel included and should be able to fully participate in their education. They appreciate that the Board will have a complicated task in terms of renaming these schools and is excited for community input on the process for making these schools better places for students.

6. **Nicole Hoffman** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and Removal of Racist School names from the perspective of a parent of multiple students in the Corvallis School District. They speak to the fact that many individuals have expressed that this is happening very fast. However, they posit that many individuals might feel this is happening fast because they have not had to think about these things in the same way that student, staff, and parents of color have had to consider, every day. They expect that schools and buildings should make the occupants feel proud and included. There is no 'perfect' person, but there are individuals who could inspire students and elevate the voices of individuals of color. Our country has many white powerful men who have been recognized but many individuals have been left out due to this dominant culture.

7. **Martin Storksdieck** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They thank the Board for the opportunity to speak and contribute comments. They offered enthusiastic support for Board Resolution 20-1001: Review and Removal of Racist School names as a parent. They mention that they agree with the previous commenters wholeheartedly and certainly believe that, while many of these individuals have been cherished in American culture, they do indeed have a problematic side. If there is even one child who feels excluded by the current names, they think that is reason enough to change them. They appreciate this forum for discussion and to gain information about this issue; how we name and identify things within our community has significance and to engage with a communal process to encourage healing and support is beneficial to all. They speak only for themselves but they have heard much community support and thank the Board for their time.

8. **Ruby McQueen** a former Jefferson Elementary student of Corvallis School District (address confidential) of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and Removal of Racist School names and mentioned that they had learned many shocking things from literature that they had read that spoke towards the ownership and violation of people. They believe that naming a school after an individual who thought that Black people were subhuman is unacceptable. They want to be proud of both the school they went to and the name of the school that they went to previously. They thank the Board for the opportunity to provide public comment.

9. **Ethan Liu** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered opposition for Board Resolution 20-

1001: Review and Removal of Racist School names from the perspective of a former Corvallis School District student and a current Oregon State University student. They do not believe that enough community input has been gathered and they also believe that this resolution is reactionary and not thought through well. They believe that removing these names from these schools is not necessarily appropriate, and does not protect children (by blocking these names from their awareness). They state that these former Presidents are everywhere in American culture and they mention that inevitably, students will be exposed to the legacy of these individuals. They believe that children do not need to have further developmental changes due to the renaming of these schools and need to learn via internal processing if/that these individuals were not necessarily good people.

10. **Sarah Garcia** of Philomath acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and Removal of Racist School names from the perspective of a parent. When they enrolled their student in Corvallis, they were concerned about enrolling their child of color in a school that commemorates individuals who used their office to subjugate and hurt others. They point out that we should not celebrate individuals who violently caused harm to individuals of color. They think that these are the wrong individuals to venerate through memorial naming and they encourage the Board to stand behind their commitment to racial equity and pass this resolution.

11. **Rev. Matt Gough** of Corvallis acknowledged that he had heard and understood the instructions for Public Comment. He offered support for Board Resolution 20-1001: Review and Removal of Racist School names from the perspective of a parent with multiple children in multiple Corvallis Schools. He mentioned that he was witness to the 38<sup>th</sup> anniversary of Hiroshima, in Hiroshima, and he was struck by the juxtaposition between governmental culture – remorse and compassion, versus ignoring the complaint and needs of others. He feels that a system that upholds white supremacy is not a system that we need to uphold. He cites the comments that the Board has heard this week as examples of racism in modern times. He notes that even Thomas Jefferson, while writing our governmental documents was aware of the voices in his time that were anti-slavery but he ignored those perspectives in favor of racist ones. We need to move forward in partnership, as equals, but we need to move away from a white supremacist culture. He states that the beginning of greatness is committing to do better.

12. **Manuela Hoehn-Weiss** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They had some questions they would like answered by the Board regarding educational models that the District is planning on rolling out, as a parent of multiple students at multiple schools within the District, and from the perspective of a professor at Oregon State University. They encourage the Board to consider outside in-person learning and offer solutions for this issue. They were prepared with many questions that they will forward to the Board secretary and will wait for a response as soon as possible.

13. **Toby Lewis** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and Removal of Racist School names. They appreciate the very hard decisions that the District has been struggling with due to COVID. They have concerns about the dual-language students who have been strongly encouraged to participate in the hybrid program (and who are unable to participate in the online-only option). They feel that dual-language immersion students should be allowed to participate in online classes (for safety) but perhaps participate in in-person dual-language classes – a third option. They feel that they are being forced to choose an unsafe option in order to keep their student with the same peer group and in the language program. They would like more information from the District and they would like it to be made clear where they can obtain detailed academic information from, before they have to choose an option.

- Superintendent Noss encourages this parent to email him directly or the principal of the school the student will be attending.

14. **Anne Parmigiani** of Corvallis acknowledged that they had heard and understood the instructions for Public Comment. They offered support for Board Resolution 20-1001: Review and Removal of Racist School names as a parent of multiple students at multiple schools within the District, and from the perspective of a professor at Oregon State University. They thank the Board for their hard work and encourage the Board to consider creative ways to get students back in school in order to help relieve community stressors, such as childcare, etc. They also suggest an online forum where community members can ask for resources and aid with the overload that they are experiencing at the moment and wonder about the scaffolding and training for teachers who are struggling with these new models. They were prepared with many questions that they will forward to the Board secretary and will wait for a response as soon as possible.

Chair Al-AbdRabbuh thanked all of the commenters for their contributions and encouraged them to always share their comments with the Board when possible.

\*Some individuals who had signed up for public comment did not appear.

## **VII. BOND PROGRAM UPDATE**

Kim Patten, Facilities and Transportation Director, and Dale Kuykendall, Wenaha Group Senior Project Manager, provided highlights of construction projects and the trajectory of current plan changes in light of the COVID-19 pandemic. (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**VIII. RESOLUTION 20-0801 - REVIEW AND REMOVAL OF RACIST SCHOOL NAMES - SECOND READ**

Director Adams, Director Whitebear, and Chair Al-AbdRabbuh presented a resolution to remove the names of individuals from schools that participated in or held racist beliefs during their lifetimes. (The resolution is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

There was discussion at length about this item. Some of the comments made by Board members during this discussion are as follows:

- Director Conroy does not believe that there was enough public comment on this issue. He feels that the Board should wait for more public comment on this resolution and hear from more voices. Additionally, he believes there needs to be some changes to the language presented here. He would like the Board to wait until the next Board meeting to vote on this resolution, in order to have more time to deliberate on this issue and review public commentary. Additionally, he is interested in finding out what the historic naming process is for these schools.
- Director Whitebear states that she appreciates everyone who took the time to communicate with the directors and mentions that she read and considered each and every email, whether they supported or opposed the resolution. She notes that many individuals during historic times expressed opposition to slavery; racism and genocide were unacceptable during that time as well. The individuals who are being considered for name removal were racist *in their time*. They indeed did great things, and this side of the narrative has been reinforced in American culture over and over again. However, it's time to listen to the other voices in our community. It should not be the expectation that community members bare their trauma to us for the sake of debate, or before reasonable action is taken. Their lasting impacts, and the impacts of similar individuals, is real and present in current times. Refusing to memorializing these individuals does not erase them from history but memorializing them on important buildings indeed sends a message. She does not believe this vote should be delayed.
- Director Adams states that he appreciates that there has been fierce discussion on this issue and appreciates that the community cares so much about this item. He believes that it is beyond something we can delay now, because this causes real harm in our community. He acknowledges that he speaks from a place of privilege but is ready to begin the anti-racist work necessary that it will take to bring equity to the forefront. He states that it is incumbent upon the Board to act swiftly when the community expresses that they are being harmed.

- Vice-Chair Finger-McDonald expresses that children, families, and others in our community are being impacted negatively by these school names and that harm is unacceptable. She is uncomfortable with waiting to do what she considers right, in this aspect.
- Director Jones has collected all of the public comments that were sent to the Board and stated to the Board that the majority of individuals who sent public comment are in favor of this resolution. She also does not believe that waiting for more comments will change the percentage of individuals who are for this issue versus against this issue. Additionally, she mentions that there are hundreds of emails, which is likely sufficient to gauge community perspective.
- Director Baker stated that this is not a time for the Board to prevaricate; they instead think that this is something the Board should move quickly on and listen to the community about immediately. They agree with their colleagues who are in favor of passing this resolution.
- Chair Al-AbdRabbuh is in favor of this resolution, strongly, and wants to make sure that we are not perpetuating harm by delaying this vote. He mentions that this is a moral question and whenever you have a moral question, the answer is “now”. Walking the walk, as well as talking the talk, is vital to the continued evolution of progress.

**MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald that the Board “approve the removal of racist school names from Wilson Elementary, Hoover Elementary, and Jefferson Elementary schools and follow proposed charter guidelines for the renaming of these buildings.” The motion was voted on and passes with a 6-1 majority.**

**AMENDMENT:**

**It was moved by Director Adams and seconded by Director Jones that the Board amend the current language to say “and school materials bearing the existing name not be acquired, and be phased out, by the end of January 2021”. The amendment was voted on and unanimously approved.**

**AMENDMENT:**

**It was moved by Director Adams and seconded by Director Whitebear that the Board add new language to say “women who have made inspirational contributions during their lives should be given additional weight in recommendations to remedy the lack of representation among current school names”. The amendment was voted on and unanimously approved.**

**AMENDMENT:**

It was moved by Director Adams and seconded by Director Whitebear that the Board change the word “progressively” to the wording “in-stages”. The amendment was voted on and unanimously approved.

**AMENDMENT:**

It was moved by Director Conroy and seconded by Director Adams that the Board change the word “progressively” to the wording “in age-appropriate stages”. The amendment was voted on and unanimously approved.

**AMENDMENT:**

It was moved by Director Conroy and seconded by Director Adams that the Board change the word “progressively” to the wording “in age-appropriate stages”. The amendment was voted on and unanimously approved.

**AMENDMENT:**

It was moved by Director Conroy and seconded by Chair Al-AbdRabbuh that the Board change the wording “all schools or other facilities bearing the names of Woodrow Wilson, Herbert Hoover, and Thomas Jefferson have their names immediately removed, and interim designations assigned by the district pending renaming under the process described herein” to the wording “and regulation FF-AR the Corvallis School District will initiate a community engaged process to review the names of Hoover, Wilson, and Jefferson schools and make recommendations for replacement or retention.” The amendment was voted on and fails with a 6-1 majority.

**MOTION:**

It was moved by Director Conroy and seconded by Director Jones that the Board “table the vote on this resolution until the September Board meeting, including its amendments”. The motion was voted on and fails with a 6-1 majority.

**IX. OPERATIONAL BLUEPRINTS FOR 2020-21 SCHOOL YEAR**

Superintendent Noss presented about the Operational Blueprint that the District will submit to the Oregon Department of Education. This blueprint is our operating plan for the coming year and we hope these procedures will help keep our community safe. (The Operational Blueprint is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**X. CONSOLIDATED ACTION**

There was no discussion on these items.

- A. **Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)
- B. **Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)
- C. **Garfield and Hoover Bond Actions** (This document is posted online with the informational packet of this meeting and will be filed with the official 2020-21 Board records.)

**MOTION:**

**It was moved by Director Adams and seconded by Director Jones that the Board “approve consolidated action”. The motion was voted on and passes unanimously.**

**XI. CONSOLIDATED INFORMATION**

There were no items for consolidated action.

**XI. BOARD MEMBER COMMENTS**

- Director Adams
- Director Conroy mentioned that some very talented individuals are retiring this year and he would like to thank them for their service. Additionally, he is excited to see that someone he believes is a fantastic teacher has joined the District this year. He also mentions that a former reporter that he appreciated previously has also joined the district and he is also excited about that acquisition for the District. He believes that we have excellent staff within our community and we are very thankful.
- Vice-Chair Finger-McDonald stated that she has concerns over privacy and public comments that were submitted for some issues during this meeting. She feels strongly that this is something we should address in the future.
- Chair Al Abd-Rabbuh wants to make clear to the public, especially for future communication that emails sent to the Board are public record.
- Director Whitebear agrees with Vice-Chair Finger-McDonald’s concerns and states that she wonders if individuals are fully aware of the fact that

their emails are considered public record. She wonders if individuals would have sent the same emails they did if they were fully aware of the public nature of their communications.

- Director Conroy suggests an opt-out option for individuals who contact the Board but who do not wish to be named in public and have their emails made part of the public record. He would like to know if it would take a great deal of staff time to make these records digital.
- Superintendent Noss will discuss this with staff and come back to the Board on best practices for moving forward with public input.
- Director Jones is also concerned about privacy. She echoes Director Whitebear as to the content of the emails which are somewhat sensitive. She mentions that the email form that constituents fill out might perhaps be different, under law, than the emails that were sent directly to Board members. Perhaps a more substantial and clearly labelled process would help. She looks forward to future discussion on this.

## **XII. ADJOURNMENT (9:00 p.m.)\***

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 11:17 p.m.

---

Sami Al-AbdRabbuh, Board Chair

---

Ryan Noss, Superintendent

Prepared By: Parker Schulze

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

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

The meeting was called to order at 6:30 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|  |  |
|--|--|
| <p><u>BOARD MEMBERS PRESENT</u><br/>                 Vincent Adams<br/>                 Sami Al-AbdRabbuh, Chair<br/>                 Jay Conroy<br/>                 Sarah Finger McDonald, Vice Chair<br/>                 Terese Jones<br/>                 Luhui Whitebear</p> <p><u>BOARD MEMBERS EXCUSED</u><br/>                 Tina Baker</p> | <p><u>EXECUTIVE STAFF PRESENT</u><br/>                 Ryan Noss, Superintendent<br/>                 Melissa Harder, Assistant Superintendent<br/>                 Jennifer Duvall, Human Resources Director<br/>                 Olivia Meyers Buch, Finance and Operations Director</p> <p><u>STUDENT REPRESENTATIVES PRESENT</u><br/>                 None</p> |
|--|--|

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. EXECUTIVE SESSION**

The Board met in Executive (closed) Session under ORS 192.660 2(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations.

**IV. BOARD MEMBER REPORTS**

Board members provided brief updates regarding various activities in which they engaged during the past month.

**V. SUPERINTENDENT'S REPORT**

Superintendent Noss provided a few highlights of the work that has been happening District-wide since his last report. Additionally, he offered his condolences to all individuals affected by the wildfires that have been extremely impactful lately. The focus, as always, is community and support. The District wants to be intentional as to how we provide aid to anyone who is in need. Our food service department is providing

meals and we are offering facilities as evacuation locations if needed, as two examples of aid we are providing. (The Superintendent's report is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **VI. PUBLIC/STAFF COMMENT**

There were no public comments.

## **VII. SUPERINTENDENT'S SCHOOL RENAMING TASK FORCE CHARTER**

Superintendent Noss provided the Board with a copy of the proposed School Renaming Task Force Charter and updates as to what the proposed meeting dates are, the timeline set forth, and who will be asked to participate. (This charter is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

- Director Whitebear inquired as to the number of meetings. She is interested in why that number of meetings was selected. She also would like to encourage communication between leadership in minority communities and District leadership in terms of these meetings and the selection process.
- Superintendent Noss responded that the number of meetings match the timeline and also states that we would be very interested in reaching out to tribal leaders and other minority community leaders for this project (and in general as well).
- Director Jones mentioned that there is still an issue with public comment for the individuals who previously submitted names. Additionally, she wants to make sure that we communicate with the public in terms of the fact that their emails to the Board are considered public record. She states that she firmly believes that individuals may not have been as candid in their emails if they knew that their emails were public records.
- Superintendent Noss discussed the impact on staff time for these kinds of issues. Pulling all of these hundreds of emails would require significant staff time and thus there would be an associated cost.
- Chair Al-AbdRabbuh stated that he has responded to each email received by the Board and he believes that he has reiterated that emails are public comment. Additionally, he would like to make sure we do not miss any of the naming suggestions in the myriad of emails received.
- Director Whitebear pointed out that some of the emails that have suggested names, also asked that their emails be forwarded to the Task Force. She posits that the expectation was to send their suggestions onward, and thus would not violate trust for those emails. Additionally, some names received do not meet the

future naming criteria, and thus we do not need to waste staff time for email suggestions that already do not meet the selection criteria.

- Director Jones suggested that the Task Force ask the public to submit their suggestions through a new process. She suggested emailing everyone that submitted public comment and letting them know that we have a new and more efficient process for name suggestions, and directing them to this new process.
- Director Whitebear suggests that we place language on the online submission form for public comment to alert the public that any information they send with that form is public comment. She further suggests that we add clear language in the future naming process that delineates the criteria we will be using. She hopes this will limit the amount of staff time spent on erroneous suggestions.
- Superintendent Noss agrees that we need to find all emails that suggested a new name and forward those on to the Task Force and then set up a new process for submissions in the future.

## VIII. DISTRICT CALENDAR

Rynda Gregory, District High School Success Coordinator, presented the proposed 2020-21 calendar to the Board and responded to questions from the Board. (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

### **MOTION:**

**It was moved by Director Adams and seconded by Vice-Chair Finger-McDonald to adopt the revised School District Calendar for the 2020-21 school year. The motion was voted on and unanimously approved.**

## IX. BOARD NORMS AND WORKING AGREEMENTS

Chair Al-Abdrubbah referred to a document provided before the meeting. These documents are ones that we review each year and which give us a baseline on an agreed discussion pathway. Additionally, this document gives new Board members a format for functioning relationships with Superintendents, District Staff, and each other. (The report and presentation slides are posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

- Director Adams mentioned that he has previously seen working agreements which were more specific about the forward momentum of the Board and the Superintendent. He understands this is a conversation for the future but wants to have some discussion on this idea later.
- Director Conroy suggested that we add a piece within this document that clarifies that Board members *are* able to communicate with constituents that email them, before the Board Chair has also had a chance to respond.

- Director Adams stated that his understanding is that the Board Chair speaks for the Board on general matters but he does not think that this precludes Board Members from directly responding to constituents.
- Director Conroy wanted to encourage communication with the Board and he feels that directly responding to constituents is one way to support this.
- Director Adams stated that emails sent to the Board as a whole should be replied to by the Board designee. However, emails sent to individual Board Members can be responded to by the addressed Board member (though the rest of the Board should be aware of any issues that are brought up through this method).
- Director Whitebear stated that the Board webpage should have language that clarifies this point to constituents.

## **X. CONSOLIDATED ACTION**

Discussion was held regarding items A, C.1

- All minutes will be held pending further formatting and content changes.
- Superintendent Noss asked the Board what their vision is for a balanced minutes strategy. He would like to make sure that we are on the same page.
- The Board would like to create a process by which the minutes express the ideas and concerns of the Board members while also providing a record of events that transpired.
- Parker Schulze, Board Secretary, will revise all minutes.
- There is some concern about policy JEC from Vice-Chair Finger McDonald and Director Whitebear about the previously mentioned xenophobic citation.
- Assistant Superintendent Harder stated that we did reach out to OSBA and they provided some context about this citation. They feel that this act is necessary in this policy for various legal reasons, and also that it protects exchange students.
- Director Whitebear appreciates staff reaching out to OSBA regarding her concerns. She feels that if we have a concerning act cited within our policies that we need to clearly state why it is there and what purpose it serves.

### **MOTION:**

**It was moved by Director Adams and seconded by Director Jones to approve the Consolidated Action items, except for the minutes listed in the agenda, pending further edits. The motion was voted on and**

**unanimously approved.**

**A. Minutes**

1. May 7, 2020
2. May 28, 2020
3. June 29, 2020
4. June 11, 2020

**B. Licensed Personnel Action**

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

- 1. JEC— Admissions - Second Reading** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**XI. CONSOLIDATED INFORMATION**

There was discussion on item B.10, item B.6., and item B.19.

- Director Whitebear had concerns about dismissal of harassment complaints; she wonders if the policy is stating that individuals who commit these types of crimes on property that does not belong to the school, at a school event, or in this country. She is worried that this policy is not as wide-reaching as it needs to be; she wants to ensure that no loopholes exist that offenders could use.
- Assistant Superintendent Harder stated that if the activity is school-sponsored, in any way, the school must respond to that complaint. Additionally, this policy covers digital learning, online education, and remote education.
- Erika Cook, Executive Assistant to the Assistant Superintendent mentioned that one of the citations in this policy does cover those issues and closes potential loopholes as much as possible but she does encourage further investigation.
- Director Whitebear also had concerns with policy JHH that related to suicide prevention. She mentions that this policy utilizes the phrasing “completed suicide” instead of the more accurate and appropriate “died by suicide”.
- Director Whitebear also had concerns with the identified high-risk groups. She states that she believes there should be more direct and powerful language here with more specifics involved, especially regarding our methods for prevention.

- Erika Cook stated that there is not currently an attached Administrative regulation for this policy. She states that once ODE releases an AR for this, they will send it to OSBA, who will in turn give it to us for our use.
- Assistant Superintendent Harder will reach out to our Mental Health Team and discuss this phrasing and decide what is most appropriate for our purposes.
- Leadership will discuss phrasing and citations on these policies with OSBA and return this policy to the Board for further review and clarification.

**A. Non-Licensed Personnel Information** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B. Board Policies – First Read – Information Only**

**B1. GBEB --Communicable Disease--Staff--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B2. GBEB-AR --Communicable Disease--Staff--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B3. GBL --Personnel Records--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B4. GBLA --Disclosure of Information--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B5. GBN-JBA --Sexual Harassment--delete** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B6. GBN-JBA --Sexual Harassment--new** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B7. GBN-JBA-AR --Sexual Harassment Complaint Procedure--delete** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B8. GBN-JBA-AR(1) --Sexual Harassment Complaint Procedure--new** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B9. GBN-JBA-AR(2) --Federal Law (Title IX) Sexual Harassment Complaint Procedure--new** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B10. IGBAH-AR --Special Education--Evaluation and Eligibility Procedures--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B11. IKFB --Graduation Exercises--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B12. JBA-GBN --Sexual Harassment--delete** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B13. JBA-GBN --Sexual Harassment--new** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B14. JBA-GBN-AR --Sexual Harassment Complaint Procedure--delete** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B15. JBA-GBN-AR(1)--Sexual Harassment Complaint Procedure--new** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B16. JBA-GBN-AR(2) --Federal Law (Title IX) Sexual Harassment Complaint Procedure--new** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B17. JHCC --Communicable Disease--Students--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B18. JHCC-AR --Communicable Disease--Students--revising** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

**B19. JHH --Student Suicide Prevention--NEW** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board

records.)

### **C. Unaudited Financial Statements**

- 1. July** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
- 2. June** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)
- 3. May** (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

### **XII. BOARD MEMBER COMMENTS**

- Chair Al Abd-Rabbuh expressed gratitude for the hard work of staff and faculty, the wise financial decisions made in the past, and expresses hope for the future.
- Director Conroy thanked Director Whitebear for the information that she released as an introduction to important pieces of our heritage.
- Vice-Chair Finger-McDonald expressed gratitude for former Director Ball who was instrumental in passing our transgender students policy. She stated that she witnessed students adding their pronouns to their Zoom meeting names and is excited.
- Chair Al Abd-Rabbuh informed the Board of two presentations he will participate in.
- Director Whitebear is also presenting at one of these events. She is excited about the positive feedback on her previously released heritage materials. She has worked with local tribes to encourage engagement and this is an excellent example of her work. She felt that staff appreciated this information and is optimistic about future work.
- Chair Al Abd-Rabbuh expressed appreciation for the support he has gotten in the community in terms of neighbors checking in, the consecutiveness of this area, and other such examples that he has experienced.

### **XIII. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:24 p.m.

---

Sami Al-AbdRabbuh, Board Chair

---

Ryan Noss, Superintendent

Prepared By: Parker Schulze

DRAFT

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

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

The meeting was called to order at 6:30 PM in the Board Room of the Central Administration Building, 1555 SW 35th Street, Corvallis, OR 97333. The secretary recorded those present as listed below.

|   |   |
|---|---|
| <u>BOARD MEMBERS PRESENT</u><br>Vincent Adams<br>Sami Al-AbdRabbuh, Chair<br>Tina Baker<br>Jay Conroy<br>Sarah Finger McDonald, Vice Chair<br>Terese Jones<br>Luhui Whitebear<br>Tina Baker | <u>EXECUTIVE STAFF PRESENT</u><br>Ryan Noss, Superintendent<br>Melissa Harder, Assistant Superintendent<br>Jennifer Duvall, Human Resources Director<br>Olivia Meyers Buch, Finance and Operations Director |
| <u>BOARD MEMBERS EXCUSED</u><br>None  |   |

A quorum was present and due notice had been published.

**II. PLEDGE OF ALLEGIANCE**

**III. EQUITY TRANSFORMATION PLAN**

Kristen Miles, OSBA Board Development Specialist, and Marcianne Rivera-Koetje, Equity Coordinator for the District, gave a slideshow presentation to the Board and responded to questions. (This presentation is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

- We have been making great strides in our equity work within the District. We are very excited as to the upcoming projects, resolutions, and other equity work that will advance the visible equity work of the Board as well as the behind the scenes work that staff, students, and the Board has been doing throughout the year.
- Director Whitebear is excited about the new possibilities presented by shifting educational practices that have stemmed from this pandemic. She hopes that our community is able to look at the work that has been done.

- Vice-Chair Finger-McDonald is interested to see the way the community is engaging with the Board. She mentions that the Board is limited in terms of process but they often find other ways to handle constituent issues. She hopes that communicating to the public what is within the Board's purview, and how to contact the Board, will help with future efforts.
- Chair Al Abd-Rabbuh thanked all the participants for their contributions, as well as the Board members who spoke about their ideas, and he looks forward to further in-depth discussions regarding equity.

#### **IV. BOND PROGRAM UPDATE**

Dale Kuykendall, senior project manager with Wenaha Group, referred to a report provided before the meeting and gave a slide presentation. Construction is going very well and many projects are being completed in time for the anticipated return of students. He is excited to see all of the additional equipment and the permits that they are very close to obtaining. He mentions that many individuals who were working on the project were affected dramatically by the wildfires. We are doing the best we can through unprecedented events. (The report and presentation slides are posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

- Kim Patten mentioned that we have procedures in place to help with COVID precautions in these buildings such as ventilation systems, etc.
- Dale Kykendall stated that the construction projects may look like they are incomplete but most are functional at the moment.

#### **V. RESOLUTION 20-0902: TAX LOT BOUNDARY ADJUSTMENT**

Superintendent Noss presented a resolution to adjust tax lot boundaries between Philomath and Corvallis School Districts. (The resolution is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

#### **VI. REVIEW OF 2018-2023 BOARD GOALS AND STRATEGIES**

This is a review of this document which also allows changes to the phrasing if Board members so wish. (This document is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **VII. RESOLUTION 20-0901 INDIGENOUS PEOPLE'S DAY**

Director Whitebear presented a resolution to celebrate Indigenous People's Day instead of Columbus Day, due to the colonization and genocidal nature of that person and the fact that we need to celebrate the tribes that were here before us. (The resolution is posted online with the informational packet of this meeting and will be filed with the official 2019-20 Board records.)

## **VIII. CONSOLIDATED ACTION**

### **A. Budget Committee Vacancies**

### **B. Lincoln Elementary School – FORTIS Change Order**

## **IX. CONSOLIDATED INFORMATION**

There were no items presented for Consolidated Information.

## **X. BOARD MEMBER COMMENTS**

- Vice-Chair Finger-McDonald stated that increasing representation within the systems we've built and embracing diversity and upward momentum is extremely vital to the disruption of those racist systems.
- Director Conroy mentioned that he is coming to us via a cornfield in the country and is excited that he can still participate in this meeting.
- Director Whitebear wanted to recognize the impacts of the pandemic on not only students and staff but also the real impact of the ongoing current events related to racial justice and injustice. Additionally, she would like to send warm wishes to all those who are celebrating Hispanic/LatinX Heritage Month. She also appreciates the Technology Department greatly.
- Director Jones mentioned that she has a question regarding the equity of certain communities in terms of staff volunteers to help as needed.
- Superintendent Noss expressed that once successful area is that our pre-order system allows us to address specific dietary needs and preferences.
- Chair Al-AbdRabbuh thanks Board members for being as engaged as they are with the community. He shared that everyone is anxious right now but he has faith in our District and their efforts to mitigate pandemic stresses. The future is uncertain but we have the best people possible to help us through.

**XI. ADJOURNMENT**

There being no further business before the Board, Chair Al-AbdRabbuh adjourned the meeting at 9:40 p.m.

\_\_\_\_\_  
Sami Al-AbdRabbuh, Board Chair

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

Prepared By: Parker Schulze

DRAFT



# Corvallis

SCHOOL DISTRICT

## XII.B. Licensed Personnel Action



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Jennifer Duvall, Human Resources Director  
Meeting Date: January 14, 2021

### Licensed Personnel Action

### ACTION REQUESTED

1. Issue:
  - a. Recommendation to Hire

| Name             | Position       | FTE  | Building     | Start Date | Contract Status |
|------------------|----------------|------|--------------|------------|-----------------|
| Kittredge, Russa | Alt Ed Teacher | 0.80 | College Hill | 1/4/2020   | Temporary       |

- b. Additional Information/Leaves/Reduction

MOTION REQUESTED:

"I move to approve the Licensed Personnel action as submitted."



# Corvallis

SCHOOL DISTRICT

XII.C. LBL ESD Local Service Plan Approval

As outlined in statute, at least 90% of the annual State School Fund (SSF), property tax and other qualifying resources allocated to LBL will be expended on resolution services. The Local Service Plan is developed with the State School fund biennium budget. Districts review and approve the Local Service Plan on an annual basis. Services will be provided on a two-tiered basis.

### Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period.

### Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 services are decided by districts on an annual basis. This allows LBL and its component school districts to stay within the constraints of the agreements, yet provide flexibility in the use of funds.

### Transits

Up to 50% of the district’s allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL.

### Statewide Education Initiatives Account (SEIA)

The SEIA grant provides funding to allow greater ESD support to districts. This includes the provision of technical assistance to districts in developing, implementing and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with Oregon Department of Education in administering and providing technical assistance to districts, including coordinating any coaching programs. SEIA plans are adopted and amended as part of the Local Service Plan and approved by the Oregon Department of Education.

The Corvallis School District is in agreement to have the Linn Benton Lincoln Education Service District provide the Local Service Plan for the 2021-2022 school year as presented.

*David Dunsdon*

December 18, 2020

**LBL Board Chair**

**Date**

**School District Board Chair**

**Date**



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Parker Schulze, Executive Assistant to the Superintendent  
Meeting Date: January 14, 2021

### **LBL ESD Local Service Plan Approval**

### **ACTION REQUESTED**

#### Background

Attached is the Linn Benton Lincoln 2021-23 Local Service Plan. This plan was recently updated in collaboration with district Superintendents and approved by the Linn Benton Lincoln Board of Directors at their December Board Meeting.

Each component District School Board approves the plan through a yearly resolution. LBL ESD asks that component Boards approve the resolution by March 1, 2021.

#### ACTION REQUESTED

Approve the LBL ESD Local Service Plan.

#### MOTION REQUESTED

“I move to approve the LBL ESD Local Service Plan”.

Linn Benton Lincoln Education Service District

# LOCAL SERVICE PLAN

2021-2023



LBL ESD serves districts, schools and students by providing equitable, flexible and effective educational services through economy of scale.

905 4th Avenue SE, Albany, Oregon 97321-3199 - 541-812-2600 - [www.lblesd.k12.or.us](http://www.lblesd.k12.or.us)



|  |           |
|--|-----------|
| <b>Introduction .....</b>  | <b>4</b>  |
| <b>Education Service Districts and Oregon Revised Statutes .....</b>                 | <b>5</b>  |
| <b>Equity Lens.....</b>  | <b>7</b>  |
| <b>Mission, Vision, and Values .....</b>   | <b>8</b>  |
| <b>Goals and Board Objectives.....</b>   | <b>8</b>  |
| <b>LBL Board Governance.....</b>   | <b>9</b>  |
| <b>LBL Leadership.....</b>   | <b>11</b> |
| <b>LBL Component School Districts.....</b>   | <b>13</b> |
| <b>LBL Planning Calendar for Developing &amp; Approving Resolution Services.....</b> | <b>15</b> |
| <b>Resolution Services.....</b>  | <b>16</b> |
| <b>LBL Service Areas .....</b>   | <b>19</b> |
| • <b>Special Education Services .....</b>  | <b>20</b> |
| • <b>Technology Support Services .....</b>   | <b>27</b> |
| • <b>School Improvement Services.....</b>  | <b>34</b> |
| • <b>Administrative Services .....</b>   | <b>39</b> |
| <b>Other Grants &amp; Contracts .....</b>  | <b>42</b> |
| <b>Appendix .....</b>  | <b>47</b> |
| • <b>LBL Program Performance Goals: 2020-2021 .....</b>                              | <b>48</b> |
| • <b>Component School District Services Data .....</b>                               | <b>55</b> |
| • <b>Statewide Education Initiatives Account.....</b>                                | <b>67</b> |
| • <b>Resolution .....</b>  | <b>69</b> |

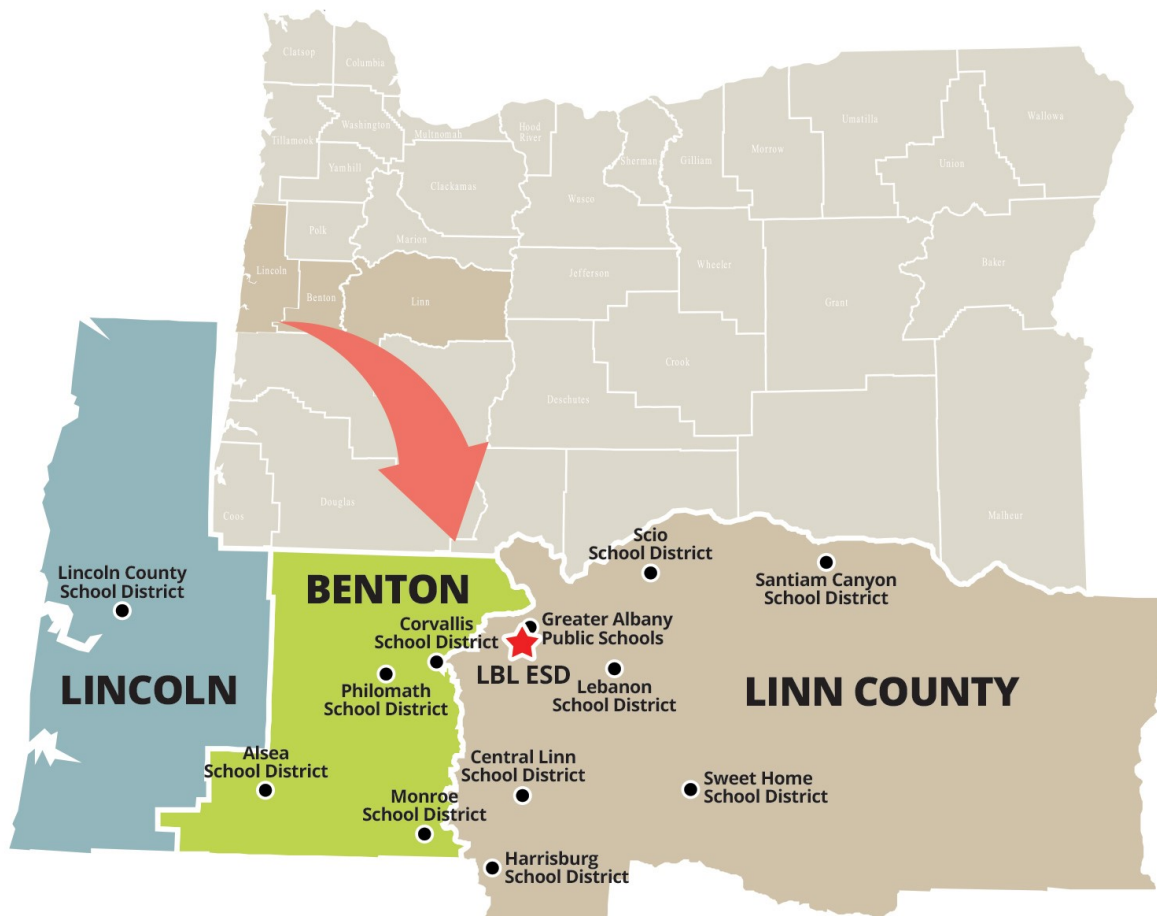
# Serving the Counties of Linn, Benton, Lincoln, and Beyond!

Linn Benton Lincoln Education Service District (LBL) serves educational agencies, districts and schools across the state with high-quality services and programs that are practical, reliable, and economical. LBL has a distinguished reputation for supporting educational excellence and equity, working cooperatively with educators and educational agencies, and effecting productive solutions that help schools, teachers, students and families meet Oregon’s educational goals.

LBL comprises 12 component districts and over 90 schools with approximately 37,000 students in Linn, Benton, and Lincoln counties. LBL also

serves students and districts elsewhere in Oregon through grants and contracts. Its governance structure includes a seven-member Board.

LBL is one of 19 Education Service Districts in Oregon that serve all 36 counties. The purpose of Oregon’s Education Service Districts is defined in Oregon Revised Statute (ORS) 334.005. Education Service Districts assist school districts and the State of Oregon in achieving Oregon’s education goals by providing equitable education opportunities for all of Oregon’s public school students.



Education Service Districts (ESDs) originated in Oregon's first laws establishing a general system of common schools. Through the history of Oregon's regional services system, local governances and state statues concerning the mission of ESDs has remained somewhat constant: "Education Service Districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing excellent and equitable educational opportunities for all Oregon public school students."



ORS 334.005 defines the mission, purpose, and accountability of an ESD. The mission of education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high quality, cost-effective, and locally responsive educational services at a regional level.

An education service district plays a key role in:

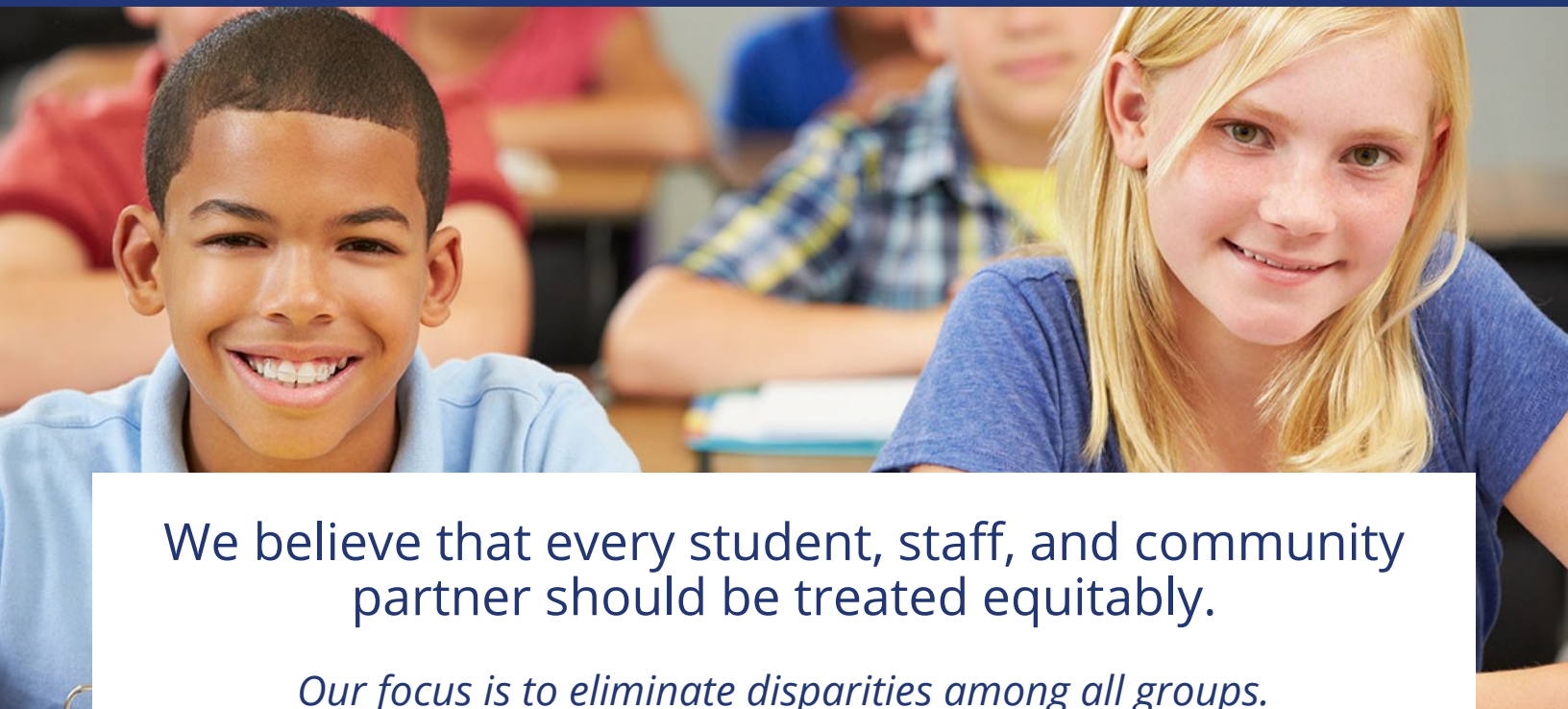
- Ensuring an equitable and excellent education for all children in the state;
- Implementing the Oregon Educational Act for the 21<sup>st</sup> Century;
- Fostering the attainment of high standards of performance by all students in Oregon's public schools;
- Facilitating interorganizational coordination and cooperation among education, social service, health care, and employment training agencies.

*(Continued on page 6)*

Per ORS 334.175, Education Service Districts must provide regionalized core services in the following areas:

- Programs for children with special needs, including but not limited to special education services and services for at-risk students.
- Technology support for component school districts and the individual technology plans for those districts, including but not limited to technology infrastructure services, data services, instructional technology services, and distance learning.
- School improvement services for component school districts, including but not limited to:
  1. Services designed to support component school districts in meeting the requirements of state and federal law;
  2. Services designed to allow the education service district to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts;
  3. Services designed to support and facilitate continuous school improvement planning;
  4. Services designed to address schoolwide behavior and climate issues;
  5. Services designed to support career and technical education.
- Administrative and support services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts, and registration of children being taught by private teachers, parents, or legal guardians pursuant to ORS 339.035.

An education service district may provide entrepreneurial services to public and private entities and to school districts that are not component school districts of the education service district with the approval of the constituent districts through their approval of the Local Service Plan.



We believe that every student, staff, and community partner should be treated equitably.

*Our focus is to eliminate disparities among all groups.*

## Purpose

Provide a common vocabulary and protocol to produce and evaluate policies, practices, processes, programs, services or decisions that result in more equitable outcomes.

## Equity

Just and fair inclusion. An equitable society is one in which all can participate and prosper to allow all to reach their full potential.

## Procedure

Consider the following four questions for any policy, process, program, service or decision:

**1. Who does it impact?**

Who are the racial/ethnic groups affected?

What are the potential impacts on these groups?

**2. Who has the opportunities and is included and who is not?**

Are existing disparities ignored or worsened?

Are there unintended consequences?

**3. Whose voices are at the table?**

Have we intentionally involved our partners?

**4. What can we do about it?**

How will we mitigate the negative impacts and address the barriers identified above?



## Mission

Linn Benton Lincoln Education Service District serves districts, schools and students by providing equitable, flexible and effective educational services through economy of scale.



## Vision

To be a responsive and transparent organization that supports districts in helping every child succeed.



## Values

Success for all students and their districts.

Relationships built on trust, responsiveness and honesty.

The four “E”s of Excellence, Equity, Efficiency and Effectiveness.

Accountability.

## Goals and Board Objectives

### Goal 1

Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

#### Board Objective 1

Pursue innovation through service delivery, evaluation and improvement, staff development, and the use of technology.

### Goal 2

Foster positive relationships by strengthening communication within the ESD, with school districts, other organizations, and communities.

#### Board Objective 2

Continue to enhance positive relationships and effective communication with LBL ESD employees, school districts, and communities.

### Goal 3

Continue long-term financial stability.

#### Board Objective 3

Maintain a long-term financial plan with guidelines and philosophy that includes contingencies for economic changes.

# Board of Directors



**Heather Search**  
Zone 1  
Term Expires: 6/30/2021



**Roger Irvin**  
Zone 2  
Term Expires: 6/30/2021



**Frank Bricker**  
Zone 3  
Term Expires: 6/30/2021



**David Dowrie**  
Zone 4  
Term Expires: 6/30/2021



**Terry Deacon**  
Zone 5  
Term Expires: 6/30/2023

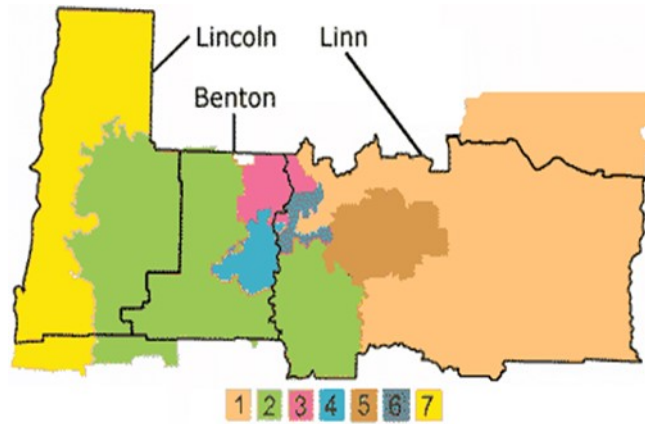


**Miriam Cummins**  
Zone 6  
Term Expires: 6/30/2023



**David Dunsdon**  
Zone 7  
Term Expires: 6/30/2023

# Board Zones



**Zone 1**

GAPS (NE & E Albany), Sweet Home, Central Linn, Scio, Santiam Canyon

**Zone 2**

Central Linn, Harrisburg, Monroe, Alsea (town), Philomath, Lincoln Co. Schools (East County)

**Zone 3**

Corvallis (North), GAPS

**Zone 4**

Corvallis (South), Philomath

**Zone 5**

Lebanon

**Zone 6**

GAPS

**Zone 7**

Lincoln County, Alsea (all but town of Alsea)

# Budget Committee

**Richard Moore**

Zone 1  
Term Expires: 6/30/2023

**Sarah Finger McDonald**

Zone 4  
Term Expires: 6/30/2021

**Ron Beck**

Zone 7  
Term Expires: 6/30/2023

**Sarah Fay**

Zone 2  
Term Expires: 6/30/2022

**Sherrie Sprenger**

Zone 5  
Term Expires: 6/30/2021

**Jim Gourley**

At Large  
Term Expires: 6/30/2022

**Tina Baker**

Zone 3  
Term Expires: 6/30/2022

**Kim Butzner**

Zone 6  
Term Expires: 6/30/2021

## Cabinet



**Tonja Everest**  
Superintendent



**Jason Hay**  
Assistant Superintendent



**Jackie Olsen**  
Chief Financial Officer



**Kate Marrone**  
Chief Human Resources Officer



**Francisco Zavala**  
Chief Information and Technology Officer

## Program Administrators



**Don Dorman**  
Cascade Regional  
Program



**Debbie McPheeters**  
Early Intervention, Early  
Childhood Special Ed.



**Autumn Belloni**  
Early Intervention, Early  
Childhood Special Ed.



**Martha Kroessin**  
Information Systems



**Cathy Wright**  
Long-Term Care &  
Treatment Education



**Laura Petschauer**  
Special Education &  
Evaluation Services



**Nancy Griffith**  
Strategic Partnerships



**Ann Lavond**  
Student and Family  
Support Services



**Alsea 7J**  
P.O. Box B  
301 South 3rd Street  
Alsea, OR 97324

Superintendent: Marc Thielman  
<http://alsea.k12.or.us/>  
Phone: 541-487-4305



**Central Linn 552C**  
P.O. Box 200  
32433 Highway 228  
Halsey, OR 97348

Superintendent: Brian Gardner  
<http://centrallinn.k12.or.us/>  
Phone: 541-369-2813



**Corvallis 509J**  
1555 SW 35th Street  
Corvallis, OR 97333

Superintendent: Ryan Noss  
<https://www.csd509j.net/>  
Phone: 541-757-5841



**Greater Albany 8J**  
718 Seventh Avenue SW  
Albany, OR 97321

Superintendent: Melissa Goff  
<https://albany.k12.or.us/>  
Phone: 541-967-4511



**Harrisburg #7**  
P.O. Box 208  
865 LaSalle Street  
Harrisburg, OR 97446

Superintendent: Bryan Starr  
<https://www.harrisburg.k12.or.us/>  
Phone: 541-995-6626 ext. 1



**Lebanon Community #9**  
485 S Fifth Street  
Lebanon, OR 97355

Superintendent: Bo Yates  
<http://lebanon.k12.or.us/>  
Phone: 541-451-8511



**Lincoln County**  
1212 NE Fogarty Street  
Newport, OR 97365

Superintendent: Dr. Karen Gray  
<https://lincoln.k12.or.us/>  
Phone: 541-265-9211



**Monroe 1J**  
365 N 5th Street  
Monroe, OR 97456

Superintendent: Bill Crowson  
<https://monroe.k12.or.us/>  
Phone: 541-847-6292



**Philomath 17J**  
1620 Applegate Street  
Philomath, OR 97370

Superintendent: Susan Halliday  
<https://www.philomathsd.net/>  
Phone: 541-929-3169



**Santiam Canyon 129J**  
P.O. Box 197  
150 SW Evergreen Street  
Mill City, OR 97360

Superintendent: Todd Miller  
<http://santiam.k12.or.us/>  
Phone: 503-897-2321



**Scio 95**  
38875 NW First Avenue  
Scio, OR 97374

Superintendent: Steve Martinelli  
<https://scio.k12.or.us/>  
Phone: 503-394-3261



**Sweet Home 55**  
1920 Long Street  
Sweet Home, OR 97386

Superintendent: Tom Yahraes  
<http://sweethome.k12.or.us/>  
Phone: 541-367-7126



## **September/October**

Visit and interview districts to discuss service level satisfaction, LBL performance measures, and emerging needs. Survey electronically as needed.



## **October/November**

Present VCSA draft resolution Local Service Plan for the next biennium. Review/revise the Local Service Plan as described under ORS 334.175(1) with input from Superintendents.



## **November**

VCSA Superintendents finalize the Local Service Plan services and agreements resulting in recommendation of the LBL Local Service Plan to the LBL Board of Directors and component school districts.



## **December**

The recommended LBL Local Service Plan will be provided to the LBL Board of Directors for adoption for the biennium. By statute, the Local Service Plan must be approved by districts each year.



## **January/February**

After being adopted by the LBL Board of Directors, the Local Service Plan is approved on or before March 1 by resolution of two-thirds of the component school districts representing more than 50% of the students in the LBL region. Adoption by component district boards shall occur before March 1.



## **March**

Notify LBL staff of changes in service requirements as established in the Local Service Plan.



## **April/May**

LBL acquires the necessary staffing, equipment, and technology and other resources to deliver the services required or services are brokered through other sources.

## Resolution Service Allocation

At least 90% of the annual State School Fund (SSF), property tax, and other qualifying resources allocated to LBL will be expended on resolution services. Services will be provided on a two-tiered basis.

### Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. Approval to sustain or add a Tier 1 service occurs with a positive vote of two-thirds of the districts, representing over 50% of the students, based on the final ADMr from the 2019-2020 fiscal year as provided by the Oregon Department of Education in May of 2021. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period. However, if a service is provided through a contract that LBL holds with a third party vendor, the term of that contract will take precedence. Current Tier 1 services include:

- Business Information Services
- InTouch Student Receipting Software
- Forecast5 Software
- Courier
- Student Information System Suite: General Student Records, Gradebook, Attendance, Schedule, Online Registration, Data Warehouse Analytics, Systems Analysts, and Help Desk Support
- PowerSchool Special Education Records Systems
- Network Support Services including Wide Area Network Operation
- Special Education and Evaluation Services (School Psychologists, Speech Language Pathologists, and other special education assessment personnel)
- Early Childhood Special Education Evaluation
- Audiology Evaluation
- Occupational Therapy
- Physical Therapy
- Augmentative Communication Services
- Severe Disabilities: Support and consultation for students
- Student and Family Support Services
- Home School: Registration and assessment tracking

## Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. For the 2021-2022 fiscal year, ADMw from FY17/18, FY18/19 and FY19/20 will be used. For the 2022-2023 fiscal year, ADMw from FY18/19, FY19/20 and FY21/22 will be used. The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts will stay within the constraints of the agreements, yet provide flexibility in the use of funds.

### **It is further agreed:**

Changes in Tier 2 resolution services are negotiated by each district between the LBL Superintendent and the component school district Superintendent based on individual needs and within the following criteria:

- Assist component school districts in meeting requirements of state and federal law
- Improve student learning
- Enhance the quality of instruction provided to students
- Provide professional development to component school district employees
- Enable component school districts and the students who attend schools in those districts to have equitable access to resources
- Maximize operational and fiscal efficiencies for component school districts

- Service decisions will be made prior to May 1st of each year when possible
- Estimates of available resolution funding will be provided in April of each year

While every attempt is made to achieve economies of scale in Tier 2, the emphasis is on customizing a service package for each district. Tier 2 services do not require participation by a certain number of school districts. The emphasis is on the development of consortia of districts utilizing a given service. These consortia may, and most likely will, utilize a variety of funding resources, including resolution service resources, to fund services. The cost of Tier 2 services will be based on the districts ADMr where applicable. Up to 50% of the district's allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL, based on the above criterion. Individual districts will determine Tier 2 services of Charter Schools.

## Amendments to the Local Service Plan

If the component school districts approve an amendment to a Local Service Plan, the board of the education service district may amend a Local Service Plan that has been previously adopted by the LBL Board and approved by the Boards of component school districts.

ADMw that is used to calculate resource distribution for the 2021-2023 Local Service Plan are as follows:

*(Continued on page 18)*

### Enrollment for the 2021-2023 Biennium

Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. For the 2021-2022 fiscal year, ADMw from FY17/18, FY18/19 and FY19/20 will be used. This information is provided below.

#### 3 Year Actual ADMw and Allocation of Tier 2 Funds for FY21/22

| District       | 2017-2018<br>ADMw | 2018-2019<br>ADMw | 2019-2020<br>ADMw | 3 Year<br>Average | % of Total<br>ADMw | % Allocation of<br>Tier 2 Funds |
|----------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------------------|
| Alsea          | 335.3             | 465.9             | 465.9             | 422.4             | 0.9%               | 1.0%                            |
| Central Linn   | 826.9             | 844.4             | 844.4             | 838.6             | 1.9%               | 1.9%                            |
| Corvallis      | 7,942.1           | 7,942.1           | 7,847.5           | 7,910.6           | 17.6%              | 17.6%                           |
| Greater Albany | 11,240.5          | 11,167.7          | 11,030.2          | 11,146.1          | 24.8%              | 24.7%                           |
| Harrisburg     | 1,096.3           | 1,044.7           | 1,029.5           | 1,056.8           | 2.4%               | 2.4%                            |
| Lebanon        | 4,939.0           | 4,937.8           | 4,928.5           | 4,935.1           | 11.0%              | 11.0%                           |
| Lincoln County | 6,996.0           | 7,003.4           | 7,033.0           | 7,010.8           | 15.6%              | 15.6%                           |
| Monroe         | 613.9             | 592.0             | 531.4             | 579.1             | 1.3%               | 1.3%                            |
| Philomath      | 1,931.9           | 1,931.9           | 1,939.8           | 1,934.5           | 4.3%               | 4.3%                            |
| Santiam Canyon | 5,260.0           | 5,458.0           | 5,458.0           | 5,392.0           | 12.0%              | 12.0%                           |
| Scio           | 964.1             | 970.0             | 1,073.0           | 1,002.4           | 2.2%               | 2.2%                            |
| Sweet Home     | 2,726.7           | 2,734.3           | 2,734.3           | 2,731.8           | 6.1%               | 6.1%                            |
|                | <b>44,872.7</b>   | <b>45,092.2</b>   | <b>44,915.5</b>   | <b>44,960.1</b>   | <b>100%</b>        | <b>100%</b>                     |

The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts to stay within the constraints of the agreement, yet provide flexibility in the use of funds.





# SPECIAL EDUCATION SERVICES

# Audiology Screening and Evaluation Services

**Service:** Audiology Screening and Evaluation Services

**Program:** Cascade Regional

**How It's Funded:** Tier 1

**Total FTE:** 1.73 FTE

**Contact:** Don Dorman

Hearing screenings are provided to all students in kindergarten, 1st and 3rd grades who attend public schools. A child who fails two hearing screenings is then referred to the audiologist for an audiology evaluation. Testing may include: otoscopy, acoustic emittance testing, standard air and bone



conduction audiometry, speech audiometry, and optoacoustic emissions

# Augmentative Communication



**Service:** Augmentative Communication

**Program:** Cascade Regional

**How It's Funded:** Tier 1

**Total FTE:** 4.6 FTE

**Contact:** Don Dorman

Students who have an existing special education program, demonstrate significant difficulty communicating, and need a specialized system to support their education program are referred to augmentative communication specialists. The goal of the specialists is to support school staff in creating and supporting student communication opportunities throughout the school day/week- infusing communication training in daily tasks and routines.

# Early Childhood Special Education Evaluation

**Service:** Early Childhood Special Education Evaluation

**Program:** Early Intervention/ Early Childhood Special Education

**How It's Funded:** Tier 1

**Total FTE:** 6.5 FTE

**Contact:** Debbie McPheeters & Autumn Belloni

LBL early intervention specialists provide evaluations for students from birth to 5 who are suspected of having a developmental delay, including problems in how they see, hear, talk, walk, respond to others, play or learn. Families, child care providers, preschools, physicians, and community agencies can all refer students to the program. Students who are found to have a developmental delay or disability are provided an

Individualized Family Service Plan (IFSP). An IFSP is a plan of services individualized for each child and family and include the child's abilities and needs, services for the child and family, family outcomes related to the child's needs and goals, and objectives reflecting both the child's developmental and special education needs.



# Occupational Therapy

Mild/Moderate occupational therapy in the educational setting supports school staff toward the collaborative implementation of student and children's educational goals. Providers assist in the implementation of Individual Family Service Plan (IFSP) and Individual Education Program (IEP) goals with a focus on adaptations and functional skills that promote progress toward those goals.

**Service:** Occupational Therapy

**Program:** Cascade Regional

**How It's Funded:** Tier 1 and Tier 2

**Total FTE:** 10.6 FTE

**Contact:** Don Dorman



Providers direct consultation to school staff and early intervention families for children eligible for services. Classroom teachers and interventionists are assisted with program development and interpretation of medical information. In-service training opportunities are available to enhance knowledge and understanding of issues impacting children's progress towards IFSP or IEP goals.

# Physical Therapy

**Service:** Physical Therapy  
**Program:** Cascade Regional  
**How It's Funded:** Tier 1 and Tier 2  
**Total FTE:** 4.6 FTE  
**Contact:** Don Dorman

Physical therapists play an important role in both developing standards for school staff to assist students with gross motor deficits and in developing health care protocols to ensure safety,



availability, accessibility, and self-care in the school environment. A library of equipment is available for loan including assistive technology, positioning equipment, recreational equipment, and mobility aids. Providers direct consultation to school staff and early intervention families for children eligible for services. Classroom teachers and interventionists are assisted with program development and interpretation of medical information. In-service training opportunities are available to enhance knowledge and understanding of issues impacting children's progress toward Individual Family Service Plan (IFSP) or Individual Education Program (IEP) goals.

# School Psychological Services



**Service:** School Psychological Services  
**Program:** Special Education and Evaluation Services  
**How It's Funded:** Tier 1 and Tier 2  
**Total FTE:** 15.4 FTE  
**Contact:** Laura Petschauer

School psychologists provide evaluation and consultation services to component districts. The school psychologists complete some evaluations in their assigned districts and also lead more complex team evaluations (such as Autism Spectrum Disorder and Culturally and Linguistically Diverse evaluations) that take place in the ESD's testing center. Additionally, school psychologists provide consultation services in a wide range of areas such as systems development, academic interventions and behavioral supports for both general education and special education students, evaluation planning, as well as legal compliance.

# Severe Disability Services

**Service:** Severe Disability Services  
**Program:** Special Education and Evaluation Services  
**How It's Funded:** Tier 1  
**Total FTE:** 1.6 FTE  
**Contact:** Laura Petschauer

Consultants provide support on instructional programming for students with moderate to severe intellectual disabilities, financial support, and access to an extensive lending library with materials that target the educational needs of students with moderate to severe intellectual disabilities. Services are provided by a program consultant which include the following resources: coordinates library purchases and

distributes list of available materials, provides districts with, or helps districts find, technical assistance and materials identified in goals and objectives, visits each district monthly to observe programs and to provide consultation, serves as regional qualified trainer for Extended Assessment, and maintains an iPad loaded with educational apps for teacher preview.



# Spanish Interpreter and Translation Services

Interpretation (oral) and translation (written) services in Spanish for school-related activities and meetings/services related to special education are offered through the Special Education and Evaluation Services program. The interpreter/translator services include interpreting at special education meetings and provide exact

**Service:** Spanish Interpreter and Translation Services  
**Program:** Special Education and Evaluation Services  
**How It's Funded:** Tier 1 and Tier 2  
**Total FTE:** 2.0 FTE  
**Contact:** Laura Petschauer

translation of all school-related materials and forms, including but not limited to: evaluation reports, education forms, and parent communications. Staff can attend special education meetings to provide interpretation. This service also supports the Culturally and Linguistically Diverse (CLD) evaluations conducted per district request.



# Special Education Collaborative

**Service:** Special Education Collaborative  
**Program:** Special Education and Evaluation Services  
**How It's Funded:** Tier 2  
**Total FTE:** 0.85 FTE  
**Contact:** Laura Petschauer

The Special Education Collaborative consists of five component districts who coordinate service and professional development needs through the ESD's learning consultants and school psychologists to maximize the support of district teachers and administrators. The collaborative services and supports include, but are not limited to the following: consultation on special education paperwork development, Individualized Education Plan (IEP) preparation, action plan

and system development, short professional development for individuals or groups of teachers, Oregon Department of Education (ODE) guidance and sharing of ODE resources, Systems Performance Review & Improvement (SPR&I) procedures, and review and maintaining the Electronic Special Education Manual (EMAN).



# Special Education Evaluation Services

The Special Education and Evaluation Services (SEES) program offers support to students across the broad range of services, including: system development for general education interventions in academics and behavior, evaluations for Special Education identification, psychologists, speech language pathologists and educational consultants services, interpreter and translator services

**Service:** Special Education Evaluation Services  
**Program:** Special Education and Evaluation Services  
**How It's Funded:** Tier 1  
**Total FTE:** 20.54 FTE  
**Contact:** Laura Petschauer



in Spanish, Response to Intervention (RTI) systems consultation and training, professional development on research based initiatives, special education law and current practices in evaluation by SEES staff, and guests brought in and sponsored through SEES.

# Speech/Language Services

**Service:** Speech Language Services

**Program:** Special Education and Evaluation Services

**How It's Funded:** Tier 2

**Total FTE:** 7.0 FTE

**Contact:** Laura Petschauer

Speech Language Pathologists (SLPs) provide speech and language services in Tier 1 evaluations as well as a direct service for districts to address students with a communication disorder that adversely impact their educational performance.

As a Tier 1 service, speech language pathologists work with the evaluation teams to help identify and evaluate students with a suspected communication disorder, suspected Autism Spectrum Disorder, or to help teams identify a language difference due to an English language proficiency rather than a disorder for students who are bilingual.

As a Tier 2 service, districts are able to purchase FTE to support direct services within districts. Services include improving communication skills for students coping with difficulties in learning to listen, speak, read and/or write. SLPs serving in the schools case manage students who are identified with an eligibility of communication disorder as well as serve on intervention teams to help determine appropriate next steps for students who may be struggling with speech and/or language. SLPs may work with students under all disability categories and provide services under Specially Designed Instruction (SDI), related service, and/or consultation. These services may include articulation, receptive language, expressive language, social language, fluency, voice, Augmentative and Alternative Communication (AAC), and support for hearing loss.





# TECHNOLOGY SUPPORT SERVICES

# Business Information System (BIS)

**Service:** Business Information System (BIS)  
**Program:** Business Office  
**How It's Funded:** Tier 1 and Tier 2  
**Total FTE:** 3.81 FTE  
**Contact:** Jackie Olsen

Infinite Visions is a fully integrated solution for financial and personnel management. It is comprised of integrated financial, human resources, payroll, purchasing, warehouse and fixed asset applications. Designed specifically for schools, Infinite Visions is a true K-12 multi-fund, modified accrual accounting system, both Generally Accepted Accounting Principles (GAAP) and Government Account Standards Board (GASB) compliant, offering full Microsoft

Office integration, drill-down capabilities, expert state reporting, customizable data sorting, and comprehensive reporting. The Infinite Visions suite also includes integrated applications such as the iVisions Web Portal that brings the power of Infinite Visions to every employee's desktop for both employee self-services and school site functionality. LBL provides level 1 customer support to districts and acts as a liaison between Tyler Technologies and districts. Customer support includes problem solving, training, facilitation of user groups, and upgrades and maintenance to each district database.



# Computer Support Technicians



**Service:** Computer Support Technicians  
**Program:** Network  
**How It's Funded:** Tier 2  
**Total FTE:** 2.0 FTE  
**Contact:** Francisco Zavala

Computer support technicians (desktop support) offer support to users who are experiencing problems with their individual desktop computers or software. Assistance is provided to computer users by answering questions and resolving technical problems related to computer equipment and software. They may install or update required hardware and software, and recommend computer products or equipment to improve district productivity.

# District Network Second-Level Support

**Service:** District Network Second-Level Support

**Program:** Network

**How It's Funded:** Tier 1 and Tier 2

**Total FTE:** 2.0 FTE

**Contact:** Francisco Zavala

Network technicians provide support from desktop to first level troubleshooting for systems and networks. Technicians maintain and provide consultation on computer services and network equipment. Technical issues can involve resetting



passwords, managing software licenses, offering training, and providing support on various software applications. Technology moves at a fast pace and our technical staff can help districts keep up with changing technologies.

# District Technology Support



**Service:** District Technology Support

**Program:** Network

**How It's Funded:** Tier 2

**Total FTE:** 4.0 FTE

**Contact:** Francisco Zavala

System engineers specialize in solving complex engineering problems regarding maintenance of and implementation of new systems. Systems engineers work to align standard operating procedures across all LBL systems, such as LBL's Student Information System, Infinite Visions, as well as data storage/ infrastructure. They play a key role in assisting both LBL and districts in analyzing the technical features. Engineering procedures are developed from idea to implementation to ensure security, service and sustainability.

## Forecast5

**Service:** Forecast5 License  
**Program:** Business  
**How It's Funded:** Tier 1  
**Total FTE:** 0.0 FTE  
**Contact:** Jackie Olsen

**FORECAST5<sup>®</sup>**  
**ANALYTICS**

Tier 1 funds support the purchase of Forecast5 licenses for 3 products: 5Cast, 5Cast *Plus* and 5Sight. A statewide contract with Forecast5 provides technical support, regional trainings, and report development.

## InTouch Receipting Software



**Service:** InTouch Receipting Software  
**Program:** Business  
**How It's Funded:** Tier 1  
**Total FTE:** 0.21 FTE  
**Contact:** Jackie Olsen

InTouch is a comprehensive cash receipting software specifically developed for K-12 schools that provides information in real-time. Tier 1 funds support the purchase of licenses for InTouch software and LBL staff provide level 1 support and training to districts. The software acts as a point of sale, manages students fees, tracks donations and payments for fundraisers, and provides comprehensive reporting.

## Low Voltage Electrician

**Service:** Low Voltage Electrician  
**Program:** Network  
**How It's Funded:** Tier 2  
**Total FTE:** 1.0 FTE  
**Contact:** Francisco Zavala

Low-voltage electrical work requires a licensed (journeyman) staff who can provide design, installation, maintenance, replacement and repair of electrical systems under 100 volts. Services include any kind of device that connects through the internet, such as telephone systems, climate controls, and even clocks. This service and other related



network consulting services are offered economically and with a clear understanding of district needs and the best time to complete work within a school calendar. As school districts replace older technology equipment, they need to update their existing CAT-3/4/5 cabling with newer CAT-5+ or CAT-6.

## Student Information System (SIS) Suite

LBL provides a comprehensive Student Information Suite (SIS) to districts and schools across Oregon. The suite includes an administrative student information system (**WebSIS**), teacher gradebook and attendance (**Gradebook**), and master/student scheduler (**SILK**). Additional modules include an online registration system (**RegiStar**), special education data management

**Service:** Student information System  
**Program:** Information Systems  
**How It's Funded:** Tier 1 and Tier 2  
**Total FTE:** 14.0 FTE  
**Contact:** Martha Kroessin



(**PowerSchool**), and data analysis tools (**Argos**). These integrated applications offer secure, configurable access to student demographics, enrollment, grades, schedules, and much more. The system provides district offices with automated submission of many state reports, and significant data assistance with others. WebSIS also offers the ability to integrate with a variety of third party vendors, including but not limited to Destiny, MealTime, Canvas, Google and School Messenger.

# Special Education Records Management

**Service:** Special Education Records Management

**Program:** Information Systems

**How It's Funded:** Tier 1 and Tier 2

**Total FTE:** 2.0 FTE

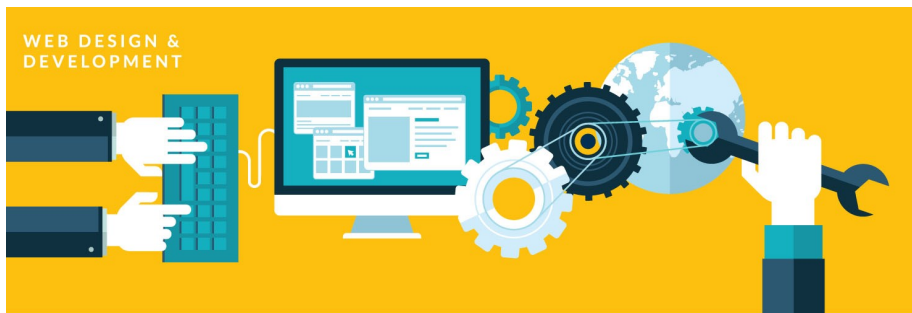
**Contact:** Martha Kroessin

PowerSchool Special Education is a web-based special education management system. PowerSchool enables educators to document all activities from pre-referral, referral, eligibility, Individual Education Program (IEP) development, IEP progress reporting to parents, and IEP revisions. The model also includes private



school Individualized Service Plan (ISP) forms, data tracking sheets, and other forms. PowerSchool has an extensive suite of reports for district administrative reporting and state reporting. PowerSchool can be integrated with a district's student information system allowing specified data to flow between the two systems.

# Web Design and Maintenance



**Service:** Web Design and Maintenance

**Program:** Information Systems

**How It's Funded:** Tier 2

**Total FTE:** 1.65 FTE

**Contact:** Martha Kroessin

LBL offers website development, hosting, and management solutions for district web-related needs. All of our websites utilize responsive design, with content that tailors to any device. Websites and content are made accessible to the widest audience. LBL's social media integration allows districts to make multiple posts of the same content for website and social media feeds. LBL can connect your website to your social media, such as Facebook and Twitter, and have new updates automatically post to your feeds, saving you time. LBL has developed a mobile app for websites that allows users to quickly access website information, news, and resources, as well as receive push notifications for instant communication from school district officials. The mobile app is available for Android and Apple devices.

# Wide Area Network (WAN)

**Service:** Wide Area Network  
**Program:** Network  
**How It's Funded:** Tier 1 and Tier 2  
**Total FTE:** 0.25 FTE  
**Contact:** Francisco Zavala

Network service maintains communication equipment, vendor and customer relationships, technical support, equipment configurations, and other network assets to maintain and support the regional wide area network. Network devices and servers required to deliver the wide area network

service are housed and maintained in the LBL data center facility. This secure facility provides a hosting environment that includes high-capacity cooling and emergency power capabilities. Data center staff maintain the environment and equipment, provide ongoing support of the services hosted, and consultation to districts regarding data center design and maintenance.



A background image of school supplies including a pencil holder with pencils, a stack of books, and an apple with a leaf, all rendered in a monochromatic red color scheme.

# SCHOOL IMPROVEMENT SERVICES

## Attendance Services

**Service:** Attendance Services  
**Program:** Student and Family Support Services  
**How It's Funded:** Tier 2  
**Total FTE:** 3.7 FTE  
**Contact:** Ann Lavond



School attendance advisors work in collaboration with educators to mobilize schools and communities to teach the value of regular school attendance. Decreasing absenteeism involves a team approach in addressing the complex needs of our most vulnerable children in schools. School attendance advisors provide positive messaging, home visits, and mentoring to students and families. They address barriers to regular school attendance and connect students and families to community resources when needed. Schools attendance advisors work closely with school teams to promote a positive culture of attendance and an engaging school environment that motivates daily attendance.

## Behavior Consultant Services

Behavior consultants work closely with teachers and administrators to provide practical implications for behavioral intervention for students in the classroom. Behavior consultants collaborate with educators to complete Functional Behavior Assessments (FBAs) and positive Behavior Intervention Plans (BIPs). They provide specific student strategies to help students learn new behavior skills and promote prosocial behavior and emotional regulation. Behavior consultants provide support for level 1 and level 2 student threat

**Service:** Behavior Consultant Services  
**Program:** Student and Family Support Services  
**How It's Funded:** Tier 2  
**Total FTE:** 3.2 FTE  
**Contact:** Ann Lavond



assessment and sexual incident response advisory teams. They also provide nonviolent crisis intervention training to teach educators best practices for managing difficult situations involving unsafe behavior. Beginning in FY20/21, behavior consultants will be offering Question, Respond, Persuade (QRP) to school districts needing suicide prevention training.

# Extended Learning Paraprofessionals

**Service:** Extended Learning Paraprofessional  
**Program:** Long-Term Care & Treatment  
**How It's Funded:** Tier 2  
**Total FTE:** 0.73 FTE  
**Contact:** Cathy Wright

This service provides staff to support online learning in district schools. The paraprofessional works closely with school counselors and administrators to set up learning plans for



individual students and mentors and tracks students engaged in online learning.

# Family Support Liaisons

Family support liaisons offer a range of services that include, but are not limited to addressing, physical and mental health services, case coordination services, positive youth development opportunities, and education supports. Of importance, secure connections are made for families to access health and social services, assist in navigating social service systems, and eliminate access barriers. A disproportionate number of youth and families encounter

**Service:** Family Support Liaisons  
**Program:** Student and Family Support Services  
**How It's Funded:** Tier 2  
**Total FTE:** 5.6 FTE  
**Contact:** Ann Lavond

adversities such as poverty, homelessness, bullying/ harassment, trauma, crisis, food insecurity, and substance abuse resulting in problems with social, emotional problems, and behavioral health issues. The vision is to fully engage and support underserved populations by integrating and leveraging resources that eliminate barriers to school success and foster successful transition to the workforce or postsecondary education. Beginning in FY20/21, family support liaisons will be offering Question, Respond, Persuade (QRP) to school districts needing suicide prevention training.



# Home School Support

**Service:** Home School Support  
**Program:** Student and Family Support Services  
**How It's Funded:** Tier 1  
**Total FTE:** 0.5 FTE  
**Contact:** Ann Lavond

LBL home school registrar monitors and maintains records of compliance including notification and testing for home school students and their parents residing in Linn, Benton, and Lincoln counties. LBL serves as a home school information resource for parents, students, schools, and districts. When a student is being home

schooled, then parents must notify LBL of their intention to home school. Home school is education provided in the home by the parent or guardian. Home school parents have the full responsibility for their student's education, including all curriculum choices, record keeping, and testing compliance.



# Library/Media Services

This service provides districts with the opportunity to purchase district-based library media services at the level of FTE required to meet Division 22 Standards. The specialist primarily provides consultation services that may include supporting districts in the development of library media program goals, library inventory training, and database management along with providing

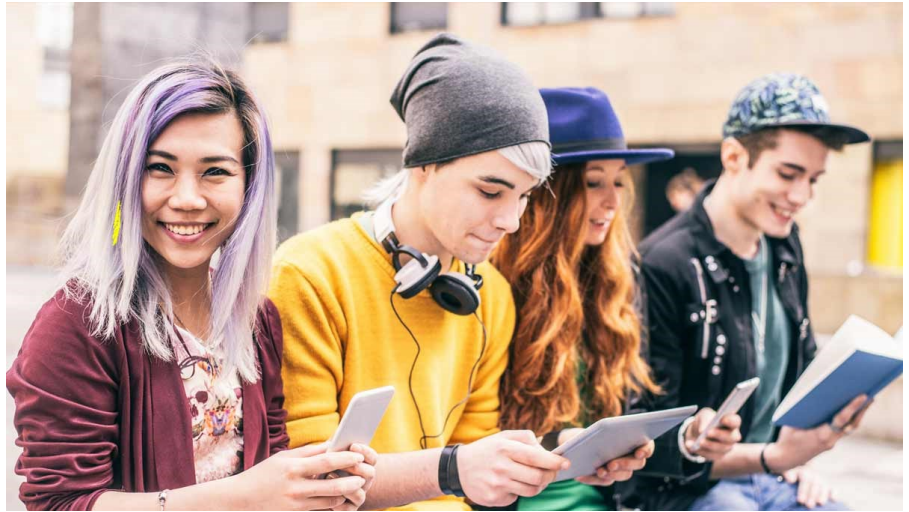
**Service:** Library/Media Services  
**Program:** Long-Term Care & Treatment  
**How It's Funded:** Tier 2  
**Total FTE:** 1.29 FTE  
**Contact:** Cathy Wright

recommendations for media, book and collection purchases as well as other services as needed by the district.



# Student and Family Support Services

**Service:** Student and Family Support Services  
**Program:** Student and Family Support Services  
**How It's Funded:** Tier 1  
**Total FTE:** 1.0 FTE  
**Contact:** Ann Lavond



This service provides oversight and coordination of student and family support services including behavior consultants, school attendance

advisors, family support liaisons, home school, youth transition specialists, and transition network facilitators. Additional services include crisis response, grant writing, and service coordination with youth serving agencies specifically addressing health and social services.



# ADMINISTRATIVE SERVICES

# Business Administration Services

**Service:** Business Information System  
**Program:** Business Office  
**How It's Funded:** Tier 2  
**Total FTE:** 4.0 FTE  
**Contact:** Jackie Olsen

The business office serves component and non-component districts by offering services to support the many business functions of a district. Services include payroll, accounts payable, grants and business services management.



# Courier Service

LBL provides courier service for component districts for delivery of materials and correspondence throughout the region. This service is provided for each component district twice weekly during the school year and one weekly during summer breaks.



**Service:** Courier  
**Program:** Business Office  
**How It's Funded:** Tier 1  
**Total FTE:** 0.4 FTE  
**Contact:** Jackie Olsen

## E-rate Services

**Service:** E-rate Services  
**Program:** Business Office  
**How It's Funded:** Tier 2  
**Total FTE:** 1.0 FTE  
**Contact:** Jackie Olsen

The Universal Service Administration Company's (USAC) Schools and Libraries Program, commonly known as the E-rate Program, helps ensure that schools and libraries can obtain high-speed internet access and telecommunications at affordable rates. Each year, the E-rate program offers over \$3.9 billion to bring



internet services to classrooms and libraries, providing discounts ranging from 20 to 90 percent to eligible schools and libraries on eligible products and services. LBL can assist districts to apply for and track E-rate funding, while helping to make sure each district stays in compliance with program rules. Our application services include assisting applicants through the entire lifecycle of the E-rate application process as well as providing staff training and yearly reports on E-rate funding. LBL also offers additional services that include district needs assessments, project management and audit supports.

## Special Education Administration/ Consultation



**Service:** Special Education Administration/Consultation  
**Program:** Superintendent Office  
**How It's Funded:** Tier 2  
**Total FTE:** 0.2 FTE  
**Contact:** Jason Hay

This service is available to districts who require a licensed special education administrator to support their district. Services may include administrative functions of planning and managing special education programs, staffing and budgeting, supervision of staff, compliance review, professional development, state reporting, and consultation.



# **OTHER GRANTS & CONTRACTS**

## Cascade Regional Grant

**How It's Funded:** Grant with Oregon Department of Education  
**Total FTE:** 16.9 FTE  
**Contact:** Don Dorman

This contract through the Oregon Department of Education, supports the Regional Program for students with low-incidence disabilities. The disability areas include:

- Deaf/Hard of Hearing
- Audiology for Deaf/Hard of Hearing
- Traumatic Brain Injury
- Blind/Visually Impaired
- Severe Orthopedic Impairment
- Autism Spectrum Disorder

Two supplemental grants were received from ODE to provide audiology services, purchase equipment needed to support students with hearing disabilities and to provide support for school districts serving students with traumatic brain injuries.

## Early Intervention/Early Childhood Special Education

**How It's Funded:** Grant with Oregon Department of Education and Student Success Act  
**Total FTE:** 57.46 FTE  
**Contact:** Debbie McPheeters & Autumn Belloni

This contract through the Oregon Department of Education, supports the program for Early Intervention and Special Education services to

young children, birth to five years. Early Intervention/Early Childhood Special Education staff provides consultation and instruction to families and young children with developmental delays and disabilities in a variety of settings through an Individualized Family Service Plans (IFSP).

The focus of Oregon's Early Intervention (EI) program is to build the family's capacity to meet the special needs of their child. EI services are available for children from birth to three years who have developmental delays in their cognitive, physical, communication, self-help, or social skills development. EI services are also provided to children who have medically diagnosed conditions that are likely to result in a developmental delay later in the child's development.

Most EI interventions are provided to the child within everyday routines, activities, and places within their natural environment. Family members or caregivers are shown strategies for teaching the child in situations where and when a skill is used.

Early Childhood Special Education (ECSE) provides services for children from three years to entrance to kindergarten who qualify for services due to a developmental delay or categorical disability. Children in ECSE have disabilities that significantly impact their developmental progress. Services are provided in community preschools, homes, and structured classrooms and are based on the unique special education needs of each child.

*(Continued on page 44)*

The focus of the ECSE program is on teaching the child needed skills in areas of developmental delay, preparing the child for a school setting, and incorporating intervention strategies into the child's day.

### Family Support Liaison (JCP)

**How It's Funded:** Grant with Juvenile Crime Prevention  
**Total FTE:** 0.53 FTE  
**Contact:** Ann Lavond

The Juvenile Crime Prevention (JCP) grant funding is managed by the Linn County Juvenile Department. Family support liaisons assist students who are experiencing challenges to their success at home, school and in the community. The family support liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

### Long-Term Care and Treatment

**How It's Funded:** Grant with Oregon Department of Education  
**Total FTE:** 17.46 FTE  
**Contact:** Cathy Wright

The Long Term Care and Treatment (LTCT) contract through the Oregon Department of Education provides education services to students in residential and day treatment facilities.

**Farm Home School** - The Children's Farm Home, a Trillium Family Services mental health facility, provides residential and day treatment mental health services to children and youth from our region and from around the state who have significant emotional and behavioral challenges. LBL provides educational services to children and youth primarily in middle school through high school.

**Wake Robin School** - This transitional program provides education services to children and youth admitted to the day treatment program located on the Children's Farm Home campus, through a contract with ODE. Trillium Family Services provides the mental health services and LBL ESD provides the educational services. The program services children and youth, kindergarten through 12th grade.

**Old Mill Center Classroom** - This program, through a contract with ODE, provides education services to students in day treatment at the Old Mill Center for Children and Families in Corvallis, the mental health provider. The program services children and youth, kindergarten through 2nd grade.

## Medicaid Administrative Claiming

**How It's Funded:** Grant with Oregon Department of Human Services  
**Total FTE:** 1.9 FTE  
**Contact:** Ann Lavond

With support from the Oregon Department of Human Services (DHS), LBL provides training and support to districts to complete the Medicaid Administrative Claiming survey three times a year. LBL interfaces with DHS to generate cost pools, process match payments and resolve questions.

LBL staff also participate in the Medicaid Administrative Claiming process. Funds generated are used to purchase:

- 0.4 FTE family support liaison to work with students and families in the Early Intervention/Early Childhood Special Education program
- 0.5 FTE behavioral consultant to assist districts with the Sexual Incident Response Committee (SIRC).

## School Safety and Prevention Specialist

**How It's Funded:** Grant with Oregon Department of Education  
**Total FTE:** 1.0 FTE  
**Contact:** Nancy Griffith

This contract through the Oregon Department of Education offers training, assistance with

program/plan development, help to establish and coordinate school and community teams and provide ongoing consultation, training and technical assistance in Linn, Benton, Lincoln, and Lane counties. Three domains include: Threat assessment, suicide prevention, and bullying and harassment prevention. This also includes promoting the use of the SafeOregon Tip Line.



## Statewide Education Initiatives Account

**How It's Funded:** Student Investment Account  
**Total FTE:** 3.0 FTE  
**Contact:** Nancy Griffith

The Statewide Education Initiatives Account (SEIA) provides support to districts in the implementation of their Student Investment Account (SIA) plans. LBL's plan will assist districts in meeting their SIA goals by providing school and systems improvement strategy support through partnerships that facilitate ongoing learning. Staff provide and assist with the use of data and strategies integral to improvement science. As a hub of information from ODE and other educational and mental health organizations, we communicate the latest information in regard to curriculum, initiatives and grants, professional development, and opportunities to work with other educators and service providers.

### Transition Network Facilitator

**How It's Funded:** Grant with Oregon Department of Education  
**Total FTE:** 2.0 FTE  
**Contact:** Ann Lavond

This contract through the Oregon Department of Education provides support in developing partnerships between districts and agencies that support transition services for students with intellectual and developmental disabilities. The services are focused on providing educators and students in Lane, Linn, Benton, Lincoln, and Marion counties with information and services creating pathways toward independent living and employment in post school life. Services include teaching pre-employment transition skills for youth and young adults.

### Youth Transition Program

**How It's Funded:** Grant with Oregon Department of Human Services  
**Total FTE:** 0.78 FTE  
**Contact:** Ann Lavond

The Youth Transition Program (YTP) is a structured partnership between local Vocational Rehabilitation offices and school districts to enhance transition services. The grant is used to support services which are designed to prepare high school youth with disabilities for employment or career related post-secondary education or training. Through a partnership, the University of Oregon provides technical assistance to students and schools, preparing the student to enter the work force, higher education or both.



# APPENDIX

## Business Services

### Performance Goal #1

In support of LBL Board Goal 3: Continue long-term financial stability.

Increase E-rate services across the state of Oregon to become a self-supporting program.

### Performance Goal #2

In support of LBL Board Goal 3: Continue long-term financial stability.

Develop a budget and supporting documents that will allow for the ESD to apply for the Meritorious Budget Award through the Association of School Business Officials.

## Human Resources

### Performance Goal #1

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Develop strategies for recruiting, hiring, and retaining hard to fill positions.

### Performance Goal #2

In support of LBL Board Goal 3: Continue long-term financial stability.

Develop a business strategy framework for expanding human resources services to districts.

## Cascade Regional Program

### Performance Goal #1

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Improve accuracy of student service time data collection for the purpose of:

- Prioritizing student service needs.
- Aligning service provider services across districts (Tier 1 services).
- Improving the referral and identification process.
- Improving tracking and reporting by refining the process for capturing service time by provider/ discipline, student time and/or by district service time.
- Measuring the impact of distance learning/ teletherapy on specialist workloads and schedules.

### Performance Goal #2

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Develop proposals for streamlining ESD referral processes, and possible efficiencies in supervision, evaluation, and work load division.

### Performance Goal #3

In support of LBL Board Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Increase awareness for Regional Low-Incidence programs and demographics by participating in statewide collaborative efforts and outreach activities with stakeholder groups and legislators.

Participate in OAESD/ODE and Regional Management Team meetings to create and execute a campaign to rebrand/review OARs supporting Regional Services.

Join in OAESD/COSA planned activities to promote positive changes in Regional funding model.

Increase general knowledge around the impact specialists provide to students at an efficient and effective cost.

Promote the adopted 'rebranding' name and graphics for Regional Programs and incorporate both into all CRP materials, forms, and website.

## Early Intervention/Early Childhood Special Education

### **Performance Goal #1**

In support of LBL Board Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Expand inclusive preschool settings by collaborating with Lincoln County School District, Kidco Head Start preschool programs, and two additional community preschools.

### **Performance Goal #2**

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Create comprehensive distance learning and hybrid teaching models to meet all current Individual Family Services Plans (IFSP) service levels and expand home visiting services for children under age three to meet the state defined adequate service level.

## Information Systems

### **Performance Goal #1**

In support of LBL Board Goal 3: Continue long-term financial stability.

Gather data and develop a plan to support district's third party integrations for a fee.

### **Performance Goal #2**

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Develop a reorganization plan for Information Systems and Network Programs to create a single Information Technology Team to leverage all staff for services to our districts.

## Long-Term Care and Treatment (LTCT)

**Performance Goal #1**

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Complete accreditation process with Cognia by June of 2021.

**Performance Goal #2**

In support of LBL Board Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Engage in a continuous improvement process for the student transition process back to resident district.

## Special Education and Evaluation Services (SEES)

**Performance Goal #1**

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Provide support to districts by developing and implementing new assessment procedures while following guidance from ODE, OHA, and OSPA in order to complete special education evaluations during COVID restrictions.

**Performance Goal #2**

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Speech/Language pathologists will support districts by identifying online resources and implementing services through a telepractice model.

**Performance Goal #3**

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Develop proposals for streamlining ESD referral processes, and possible efficiencies in supervision, evaluation, and work load division.

## Network Services

### Performance Goal #1

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Develop a reorganization plan for Information Systems and Network Programs to create a single Information Technology Team to leverage all staff for services to our districts.

### Performance Goal #2

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

In support of LBL Board Goal 3: Continue long-term financial stability.

Complete a comprehensive security audit for financial software and student information systems.

### Performance Goal #3

In support of LBL Board Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Begin to develop a business continuity disaster recovery plan.

## Strategic Partnerships

### Performance Goal #1

In support of LBL Board Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Create a communication and collaboration structure for program development to support strategic partnerships with districts and community partners.

### Performance Goal #2

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Develop a regional collaborative approach to professional development across our component districts.

## Student and Family Support Services

### Performance Goal #1

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Support student and family engagement during hybrid and comprehensive distance learning models for students not on track (3rd grade on-track, 9th grade on-track, etc.).

### Performance Goal #2

In support of LBL Board Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Collaborate with Strategic Partnerships to develop and implement a “train the trainer” suicide prevention and postvention professional development model.

## ALSEA SCHOOL DISTRICT

P.O. BOX B / 301 South 3rd Street  
Alsea, OR 97324

**Phone:** 541-487-4305

**Fax:** 541-487-4089

**Superintendent:** Marc Thielman

[marc.thielman@alsea.k12.or.us](mailto:marc.thielman@alsea.k12.or.us)



**Marc Thielman**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | ASD |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 48  |
| Audiology Evaluations                                  | 18   | 0   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 0   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 5   |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 1   |
| In-Center Special Education Evaluations                | 109  | 1   |
| In-District and Assigned Special Education Evaluations | 379  | 11  |
| Severe Disability Supports                             | 202  | 2   |
| Early Intervention Evaluations                         | 280  | 2   |
| Early Childhood Special Education Evaluations          | 324  | 1   |

| Special Education - Tier 1 Services by Hours | ESD    | ASD |
|--|--------|-----|
| Interpreter, District Requests               | 99.03  | 0   |
| Interpreter, In-Center Evaluations           | 154.65 | 0   |
| Translation, District Requests               | 412.33 | 0   |
| Translation, In-Center Evaluations           | 142.74 | 0   |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | ASD |
|--|-----|-----|
| Early Intervention Services                | 180 | 0   |
| Early Childhood Special Education Services | 433 | 1   |
| Students Transitioned to Kindergarten      | 228 | 1   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | ASD |
|---|------|-----|
| Vision  | 57   | 0   |
| Hearing   | 88   | 0   |
| Physical Therapy                                    | 51   | 0   |
| Occupational Therapy                                | 52   | 0   |
| Autism Spectrum Disorder                            | 833  | 2   |
| Traumatic Brain Injury                              | 21   | 0   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 2   |

| Other Services            | ESD  | ASD |
|---------------------------|------|-----|
| Attendance                | 1719 | 0   |
| Behavior Consultant       | 236  | 12  |
| Family Support Liaison    | 483  | 62  |
| Youth Transition Services | 31   | 5   |



## CENTRAL LINN SCHOOL DISTRICT

P.O. Box 200 / 32433 Highway 228  
Halsey, OR 97348

**Phone:** 541-369-2813 ext 3222

**Fax:** 541-369-3439

**Superintendent:** Brian Gardner

[brian.gardner@centrallinn.k12.or.us](mailto:brian.gardner@centrallinn.k12.or.us)



**Brian Gardner**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | CLSD |
|--|------|------|
| Audiology Hearing Screenings                           | 4941 | 141  |
| Audiology Evaluations                                  | 18   | 1    |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 0    |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 3    |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 2    |
| In-Center Special Education Evaluations                | 109  | 2    |
| In-District and Assigned Special Education Evaluations | 379  | 21   |
| Severe Disability Supports                             | 202  | 2    |
| Early Intervention Evaluations                         | 280  | 5    |
| Early Childhood Special Education Evaluations          | 324  | 7    |

| Special Education - Tier 1 Services by Hours | ESD    | CLSD  |
|--|--------|-------|
| Interpreter, District Requests               | 99.03  | 12.3  |
| Interpreter, In-Center Evaluations           | 154.65 | 8.95  |
| Translation, District Requests               | 412.33 | 26.85 |
| Translation, In-Center Evaluations           | 142.74 | 9.2   |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | CLSD |
|--|-----|------|
| Early Intervention Services                | 180 | 2    |
| Early Childhood Special Education Services | 433 | 9    |
| Students Transitioned to Kindergarten      | 228 | 4    |

| Cascade Regional - Low Incidence, High Needs        | ESD  | CLSD |
|---|------|------|
| Vision  | 57   | 2    |
| Hearing   | 88   | 1    |
| Physical Therapy                                    | 51   | 4    |
| Occupational Therapy                                | 52   | 4    |
| Autism Spectrum Disorder                            | 833  | 7    |
| Traumatic Brain Injury                              | 21   | 0    |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 18   |

| Other Services            | ESD  | CLSD |
|---------------------------|------|------|
| Attendance                | 1719 | 24   |
| Behavior Consultant       | 236  | 0    |
| Family Support Liaison    | 483  | 6    |
| Youth Transition Services | 31   | 0    |



## CORVALLIS SCHOOL DISTRICT

1555 SW 35th

Corvallis, OR 97333-1130

**Phone:** 541-757-5841

**Fax:** 541-757-5703

**Superintendent:** Ryan Noss

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



**Ryan Noss**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | CSD |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 941 |
| Audiology Evaluations                                  | 18   | 8   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 23  |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 102 |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 37  |
| In-Center Special Education Evaluations                | 109  | 27  |
| In-District and Assigned Special Education Evaluations | 379  | 56  |
| Severe Disability Supports                             | 202  | 40  |
| Early Intervention Evaluations                         | 280  | 49  |
| Early Childhood Special Education Evaluations          | 324  | 53  |

| Special Education - Tier 1 Services by Hours | ESD    | CSD   |
|--|--------|-------|
| Interpreter, District Requests               | 99.03  | 0     |
| Interpreter, In-Center Evaluations           | 154.65 | 37    |
| Translation, District Requests               | 412.33 | 0     |
| Translation, In-Center Evaluations           | 142.74 | 50.07 |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | CSD |
|--|-----|-----|
| Early Intervention Services                | 180 | 32  |
| Early Childhood Special Education Services | 433 | 67  |
| Students Transitioned to Kindergarten      | 228 | 29  |

| Cascade Regional - Low Incidence, High Needs        | ESD  | CSD |
|---|------|-----|
| Vision  | 57   | 12  |
| Hearing   | 88   | 16  |
| Physical Therapy                                    | 51   | 12  |
| Occupational Therapy                                | 52   | 12  |
| Autism Spectrum Disorder                            | 833  | 118 |
| Traumatic Brain Injury                              | 21   | 2   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 172 |

| Other Services            | ESD  | CSD |
|---------------------------|------|-----|
| Attendance                | 1719 | 145 |
| Behavior Consultant       | 236  | 0   |
| Family Support Liaison    | 483  | 6   |
| Youth Transition Services | 31   | 0   |



## GREATER ALBANY PUBLIC SCHOOLS

718 Seventh Avenue SW  
Albany, OR 97321-2399

**Phone:** 541-967-4511

**Fax:** 541-967-4587

**Superintendent:** Melissa Goff

[melissa.goff@albany.k12.or.us](mailto:melissa.goff@albany.k12.or.us)



**Melissa Goff**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | GAPS |
|--|------|------|
| Audiology Hearing Screenings                           | 4941 | 1373 |
| Audiology Evaluations                                  | 18   | 2    |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 12   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 119  |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 59   |
| In-Center Special Education Evaluations                | 109  | 36   |
| In-District and Assigned Special Education Evaluations | 379  | 51   |
| Severe Disability Supports                             | 202  | 50   |
| Early Intervention Evaluations                         | 280  | 91   |
| Early Childhood Special Education Evaluations          | 324  | 98   |

| Special Education - Tier 1 Services by Hours | ESD    | GAPS  |
|--|--------|-------|
| Interpreter, District Requests               | 99.03  | 0     |
| Interpreter, In-Center Evaluations           | 154.65 | 42.92 |
| Translation, District Requests               | 412.33 | 7.45  |
| Translation, In-Center Evaluations           | 142.74 | 54.47 |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | GAPS |
|--|-----|------|
| Early Intervention Services                | 180 | 53   |
| Early Childhood Special Education Services | 433 | 142  |
| Students Transitioned to Kindergarten      | 228 | 89   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | GAPS |
|---|------|------|
| Vision  | 57   | 8    |
| Hearing   | 88   | 22   |
| Physical Therapy                                    | 51   | 11   |
| Occupational Therapy                                | 52   | 11   |
| Autism Spectrum Disorder                            | 833  | 188  |
| Traumatic Brain Injury                              | 21   | 6    |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 246  |

| Other Services            | ESD  | GAPS |
|---------------------------|------|------|
| Attendance                | 1719 | 355  |
| Behavior Consultant       | 236  | 115  |
| Family Support Liaison    | 483  | 0    |
| Youth Transition Services | 31   | 0    |



## HARRISBURG SCHOOL DISTRICT

P.O. Box 208 / 865 LaSalle Street  
Harrisburg, OR 97446-9549

**Phone:** 541-995-6626 ext. 1

**Fax:** 541-995-3453

**Superintendent:** Bryan Starr

[bryan.starr@harrisburg.k12.or.us](mailto:bryan.starr@harrisburg.k12.or.us)



**Bryan Starr**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | HSD |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 0   |
| Audiology Evaluations                                  | 18   | 1   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 0   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 13  |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 7   |
| In-Center Special Education Evaluations                | 109  | 5   |
| In-District and Assigned Special Education Evaluations | 379  | 26  |
| Severe Disability Supports                             | 202  | 6   |
| Early Intervention Evaluations                         | 280  | 5   |
| Early Childhood Special Education Evaluations          | 324  | 5   |

| Special Education - Tier 1 Services by Hours | ESD    | HSD   |
|--|--------|-------|
| Interpreter, District Requests               | 99.03  | 0     |
| Interpreter, In-Center Evaluations           | 154.65 | 4     |
| Translation, District Requests               | 412.33 | 37.07 |
| Translation, In-Center Evaluations           | 142.74 | 4     |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | HSD |
|--|-----|-----|
| Early Intervention Services                | 180 | 4   |
| Early Childhood Special Education Services | 433 | 8   |
| Students Transitioned to Kindergarten      | 228 | 3   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | HSD |
|---|------|-----|
| Vision  | 57   | 0   |
| Hearing   | 88   | 1   |
| Physical Therapy                                    | 51   | 2   |
| Occupational Therapy                                | 52   | 2   |
| Autism Spectrum Disorder                            | 833  | 16  |
| Traumatic Brain Injury                              | 21   | 1   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 22  |

| Other Services            | ESD  | HSD |
|---------------------------|------|-----|
| Attendance                | 1719 | 37  |
| Behavior Consultant       | 236  | 26  |
| Family Support Liaison    | 483  | 16  |
| Youth Transition Services | 31   | 0   |



## LEBANON SCHOOL DISTRICT

485 S Fifth Street

Lebanon, OR 97355

**Phone:** 541-451-8511

**Fax:** 541-259-6857

**Superintendent:** Bo Yates

[bo.yates@lebanon.k12.or.us](mailto:bo.yates@lebanon.k12.or.us)



**Bo Yates**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | LCS |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 996 |
| Audiology Evaluations                                  | 18   | 0   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 9   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 57  |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 20  |
| In-Center Special Education Evaluations                | 109  | 12  |
| In-District and Assigned Special Education Evaluations | 379  | 44  |
| Severe Disability Supports                             | 202  | 33  |
| Early Intervention Evaluations                         | 280  | 44  |
| Early Childhood Special Education Evaluations          | 324  | 53  |

| Special Education - Tier 1 Services by Hours | ESD    | LCS  |
|--|--------|------|
| Interpreter, District Requests               | 99.03  | 0    |
| Interpreter, In-Center Evaluations           | 154.65 | 6.33 |
| Translation, District Requests               | 412.33 | 7.25 |
| Translation, In-Center Evaluations           | 142.74 | 0    |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | LCS |
|--|-----|-----|
| Early Intervention Services                | 180 | 20  |
| Early Childhood Special Education Services | 433 | 70  |
| Students Transitioned to Kindergarten      | 228 | 28  |

| Cascade Regional - Low Incidence, High Needs        | ESD  | LCS |
|---|------|-----|
| Vision  | 57   | 6   |
| Hearing   | 88   | 5   |
| Physical Therapy                                    | 51   | 7   |
| Occupational Therapy                                | 52   | 7   |
| Autism Spectrum Disorder                            | 833  | 64  |
| Traumatic Brain Injury                              | 21   | 4   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 93  |

| Other Services            | ESD  | LCS |
|---------------------------|------|-----|
| Attendance                | 1719 | 354 |
| Behavior Consultant       | 236  | 17  |
| Family Support Liaison    | 483  | 177 |
| Youth Transition Services | 31   | 0   |



## LINCOLN COUNTY SCHOOL DISTRICT

1212 NE Fogarty Street  
Newport, OR 97365

**Phone:** 541-265-9211

**Fax:** 541-265-3059

**Superintendent:** Dr. Karen Gray

[karen.gray@lincoln.k12.or.us](mailto:karen.gray@lincoln.k12.or.us)



**Dr. Karen Gray**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | LCSD |
|--|------|------|
| Audiology Hearing Screenings                           | 4941 | 587  |
| Audiology Evaluations                                  | 18   | 3    |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 9    |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 155  |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 36   |
| In-Center Special Education Evaluations                | 109  | 5    |
| In-District and Assigned Special Education Evaluations | 379  | 44   |
| Severe Disability Supports                             | 202  | 28   |
| Early Intervention Evaluations                         | 280  | 48   |
| Early Childhood Special Education Evaluations          | 324  | 63   |

| Special Education - Tier 1 Services by Hours | ESD    | LCSD   |
|--|--------|--------|
| Interpreter, District Requests               | 99.03  | 82.68  |
| Interpreter, In-Center Evaluations           | 154.65 | 46.03  |
| Translation, District Requests               | 412.33 | 209.93 |
| Translation, In-Center Evaluations           | 142.74 | 14     |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | LCSD |
|--|-----|------|
| Early Intervention Services                | 180 | 39   |
| Early Childhood Special Education Services | 433 | 86   |
| Students Transitioned to Kindergarten      | 228 | 48   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | LCSD |
|---|------|------|
| Vision  | 57   | 10   |
| Hearing   | 88   | 14   |
| Physical Therapy                                    | 51   | 8    |
| Occupational Therapy                                | 52   | 10   |
| Autism Spectrum Disorder                            | 833  | 150  |
| Traumatic Brain Injury                              | 21   | 0    |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 192  |

| Other Services            | ESD  | LCSD |
|---------------------------|------|------|
| Attendance                | 1719 | 610  |
| Behavior Consultant       | 236  | 0    |
| Family Support Liaison    | 483  | 0    |
| Youth Transition Services | 31   | 0    |



## MONROE SCHOOL DISTRICT

365 N 5th Street

Monroe, OR 97456

**Phone:** 541-847-6292

**Fax:** 541-847-6290

**Superintendent:** Bill Crowson

[bill.crowson@monroe.k12.or.us](mailto:bill.crowson@monroe.k12.or.us)



**Bill Crowson**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | MSD |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 77  |
| Audiology Evaluations                                  | 18   | 0   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 1   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 6   |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 2   |
| In-Center Special Education Evaluations                | 109  | 3   |
| In-District and Assigned Special Education Evaluations | 379  | 6   |
| Severe Disability Supports                             | 202  | 2   |
| Early Intervention Evaluations                         | 280  | 7   |
| Early Childhood Special Education Evaluations          | 324  | 4   |

| Special Education - Tier 1 Services by Hours | ESD    | MSD  |
|--|--------|------|
| Interpreter, District Requests               | 99.03  | 0    |
| Interpreter, In-Center Evaluations           | 154.65 | 2.25 |
| Translation, District Requests               | 412.33 | 45.6 |
| Translation, In-Center Evaluations           | 142.74 | 0    |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | MSD |
|--|-----|-----|
| Early Intervention Services                | 180 | 4   |
| Early Childhood Special Education Services | 433 | 2   |
| Students Transitioned to Kindergarten      | 228 | 2   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | MSD |
|---|------|-----|
| Vision  | 57   | 1   |
| Hearing   | 88   | 1   |
| Physical Therapy                                    | 51   | 1   |
| Occupational Therapy                                | 52   | 2   |
| Autism Spectrum Disorder                            | 833  | 6   |
| Traumatic Brain Injury                              | 21   | 1   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 12  |

| Other Services            | ESD  | MSD |
|---------------------------|------|-----|
| Attendance                | 1719 | 3   |
| Behavior Consultant       | 236  | 0   |
| Family Support Liaison    | 483  | 17  |
| Youth Transition Services | 31   | 15  |



## PHILOMATH SCHOOL DISTRICT

1620 Applegate Street

Philomath, OR 97370

**Phone:** 541-929-3169

**Fax:** 541-929-3991

**Superintendent:** Susan Halliday

[susan.halliday@philomath.k12.or.us](mailto:susan.halliday@philomath.k12.or.us)



**Susan Halliday**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | PSD |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 0   |
| Audiology Evaluations                                  | 18   | 0   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 2   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 21  |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 5   |
| In-Center Special Education Evaluations                | 109  | 4   |
| In-District and Assigned Special Education Evaluations | 379  | 26  |
| Severe Disability Supports                             | 202  | 15  |
| Early Intervention Evaluations                         | 280  | 5   |
| Early Childhood Special Education Evaluations          | 324  | 11  |

| Special Education - Tier 1 Services by Hours | ESD    | PSD   |
|--|--------|-------|
| Interpreter, District Requests               | 99.03  | 1.75  |
| Interpreter, In-Center Evaluations           | 154.65 | 6     |
| Translation, District Requests               | 412.33 | 78.18 |
| Translation, In-Center Evaluations           | 142.74 | 11    |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | PSD |
|--|-----|-----|
| Early Intervention Services                | 180 | 6   |
| Early Childhood Special Education Services | 433 | 15  |
| Students Transitioned to Kindergarten      | 228 | 6   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | PSD |
|---|------|-----|
| Vision  | 57   | 2   |
| Hearing   | 88   | 5   |
| Physical Therapy                                    | 51   | 3   |
| Occupational Therapy                                | 52   | 1   |
| Autism Spectrum Disorder                            | 833  | 28  |
| Traumatic Brain Injury                              | 21   | 2   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 41  |

| Other Services            | ESD  | PSD |
|---------------------------|------|-----|
| Attendance                | 1719 | 0   |
| Behavior Consultant       | 236  | 32  |
| Family Support Liaison    | 483  | 55  |
| Youth Transition Services | 31   | 0   |



## SANITAM CANYON SCHOOL DISTRICT

P.O. Box 197 / 150 SW Evergreen Street  
Mill City, OR 97360

**Phone:** 503-897-2321

**Fax:** 503-897-2322

**Superintendent:** Todd Miller

[todd.miller@santiam.k12.or.us](mailto:todd.miller@santiam.k12.or.us)



**Todd Miller**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | SCSD |
|--|------|------|
| Audiology Hearing Screenings                           | 4941 | 145  |
| Audiology Evaluations                                  | 18   | 0    |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 2    |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 6    |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 3    |
| In-Center Special Education Evaluations                | 109  | 9    |
| In-District and Assigned Special Education Evaluations | 379  | 18   |
| Severe Disability Supports                             | 202  | 2    |
| Early Intervention Evaluations                         | 280  | 5    |
| Early Childhood Special Education Evaluations          | 324  | 6    |

| Special Education - Tier 1 Services by Hours | ESD    | SCSD |
|--|--------|------|
| Interpreter, District Requests               | 99.03  | 0    |
| Interpreter, In-Center Evaluations           | 154.65 | 1.17 |
| Translation, District Requests               | 412.33 | 0    |
| Translation, In-Center Evaluations           | 142.74 | 0    |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | SCSD |
|--|-----|------|
| Early Intervention Services                | 180 | 2    |
| Early Childhood Special Education Services | 433 | 0    |
| Students Transitioned to Kindergarten      | 228 | 2    |

| Cascade Regional - Low Incidence, High Needs        | ESD  | SCSD |
|---|------|------|
| Vision  | 57   | 10   |
| Hearing   | 88   | 15   |
| Physical Therapy                                    | 51   | 1    |
| Occupational Therapy                                | 52   | 1    |
| Autism Spectrum Disorder                            | 833  | 196  |
| Traumatic Brain Injury                              | 21   | 2    |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 225  |

| Other Services            | ESD  | SCSD |
|---------------------------|------|------|
| Attendance                | 1719 | 0    |
| Behavior Consultant       | 236  | 0    |
| Family Support Liaison    | 483  | 74   |
| Youth Transition Services | 31   | 11   |



## SCIO SCHOOL DISTRICT

38875 NW First Avenue  
Scio, OR 97374

**Phone:** 503-394-3261

**Fax:** 503-394-3920

**Superintendent:** Steve Martinelli

[martinellis@sciok12.org](mailto:martinellis@sciok12.org)



**Steve Martinelli**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | SSD |
|--|------|-----|
| Audiology Hearing Screenings                           | 4941 | 53  |
| Audiology Evaluations                                  | 18   | 3   |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 2   |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 12  |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 4   |
| In-Center Special Education Evaluations                | 109  | 2   |
| In-District and Assigned Special Education Evaluations | 379  | 28  |
| Severe Disability Supports                             | 202  | 5   |
| Early Intervention Evaluations                         | 280  | 3   |
| Early Childhood Special Education Evaluations          | 324  | 4   |

| Special Education - Tier 1 Services by Hours | ESD    | SSD |
|--|--------|-----|
| Interpreter, District Requests               | 99.03  | 2.3 |
| Interpreter, In-Center Evaluations           | 154.65 | 0   |
| Translation, District Requests               | 412.33 | 0   |
| Translation, In-Center Evaluations           | 142.74 | 0   |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | SSD |
|--|-----|-----|
| Early Intervention Services                | 180 | 7   |
| Early Childhood Special Education Services | 433 | 1   |
| Students Transitioned to Kindergarten      | 228 | 0   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | SSD |
|---|------|-----|
| Vision  | 57   | 2   |
| Hearing   | 88   | 1   |
| Physical Therapy                                    | 51   | 1   |
| Occupational Therapy                                | 52   | 1   |
| Autism Spectrum Disorder                            | 833  | 10  |
| Traumatic Brain Injury                              | 21   | 0   |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 15  |

| Other Services            | ESD  | SSD |
|---------------------------|------|-----|
| Attendance                | 1719 | 21  |
| Behavior Consultant       | 236  | 34  |
| Family Support Liaison    | 483  | 30  |
| Youth Transition Services | 31   | 0   |



## SWEET HOME SCHOOL DISTRICT

1920 Long Street  
Sweet Home, OR 97386

**Phone:** 541-367-7126

**Fax:** 541-367-7105

**Superintendent:** Tom Yahraes

[tom.yahraes@sweethome.k12.or.us](mailto:tom.yahraes@sweethome.k12.or.us)



**Tom Yahraes**  
Superintendent

## Tier 1

Data based on fiscal year 2019-2020

| Special Education - Tier 1 Services by Student         | ESD  | SHSD |
|--|------|------|
| Audiology Hearing Screenings                           | 4941 | 580  |
| Audiology Evaluations                                  | 18   | 0    |
| Mild/Moderate Special Ed Supports K-12 (PT)            | 63   | 3    |
| Mild/Moderate Special Ed Supports K-12 (OT)            | 530  | 31   |
| Mild/Moderate Special Ed Supports K-12 (Aug Comm)      | 189  | 13   |
| In-Center Special Education Evaluations                | 109  | 3    |
| In-District and Assigned Special Education Evaluations | 379  | 48   |
| Severe Disability Supports                             | 202  | 17   |
| Early Intervention Evaluations                         | 280  | 16   |
| Early Childhood Special Education Evaluations          | 324  | 19   |

| Special Education - Tier 1 Services by Hours | ESD    | SHSD |
|--|--------|------|
| Interpreter, District Requests               | 99.03  | 0    |
| Interpreter, In-Center Evaluations           | 154.65 | 0    |
| Translation, District Requests               | 412.33 | 0    |
| Translation, In-Center Evaluations           | 142.74 | 0    |

## Grants

Data based on fiscal year 2019-2020

| EI/ECSE                                    | ESD | SHSD |
|--|-----|------|
| Early Intervention Services                | 180 | 12   |
| Early Childhood Special Education Services | 433 | 32   |
| Students Transitioned to Kindergarten      | 228 | 16   |

| Cascade Regional - Low Incidence, High Needs        | ESD  | SHSD |
|---|------|------|
| Vision  | 57   | 4    |
| Hearing   | 88   | 7    |
| Physical Therapy                                    | 51   | 1    |
| Occupational Therapy                                | 52   | 1    |
| Autism Spectrum Disorder                            | 833  | 48   |
| Traumatic Brain Injury                              | 21   | 3    |
| Total # of K-12 Regional Low Incidence Disabilities | 1102 | 64   |

| Other Services            | ESD  | SHSD |
|---------------------------|------|------|
| Attendance                | 1719 | 170  |
| Behavior Consultant       | 236  | 0    |
| Family Support Liaison    | 483  | 46   |
| Youth Transition Services | 31   | 0    |



## LBL Local Service Plan Addendum 2021-2023: Statewide Education Initiatives Account

### Student Success Act Purpose:

- a) Meet students’ mental or behavioral health needs; and
- b) Increase academic achievement for students, including reducing academic disparities for historically underserved students

| LBLESD      | Student Success Act – SEIA  |
|-------------|---|
| Outcome #1  | Technical assistance for districts in their implementation of policies, systems, programs, and services that promote student social emotional wellbeing, mental health, engagement, and physical safety.  |
| Outcome #2  | Technical assistance for the continued implementation of and the identified key areas in district SIA plans via consulting, coaching, professional development, or other supports.  |
| Outcome #3  | Technical assistance in data collection and analysis that builds capacity, data literacy, and continuous improvement of schools and districts.  |
| Outcome #4  | Technical assistance to further and expand community engagement to meet the requirements of district SSA/SIA planning.  |
| Outcome #5  | Technical assistance for the growth and support of equity within each school district.  |
| Strategy #1 | Utilize a Regional Behavioral Health Plan to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. (Outcome 1, 2, 5)  |
| Strategy #2 | Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. (Outcome 2, 3, 5) |
| Strategy #3 | Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcome 1, 2, 3, 4, 5)  |

|                         |  |
|-------------------------|--|
| Activities<br>2021-2022 | SSA Coordinator and associated costs (Strategy 1-3)                                |
|                         | Regional Behavioral Health Systems Facilitator and associate costs (Strategy 1, 3) |
|                         | Instructional Coaching and associated costs (Strategy 2, 3)                        |
|                         | Communities of Practice Facilitator and associated costs (Strategy 1-3)            |
|                         | Professional Development – regional trainings (Strategy 1-3)                       |
|                         | Community Engagement: ThoughtExchange (Outcome 4)                                  |
|                         | DESSA (SEL) K-8 (Strategy 1, 2)  |
|                         | Data Analyst/Programming Support (Strategy 3)                                      |
|                         | Indirect 5%  |
|                         |  |
| Activities<br>2022-2023 | SSA Coordinator and associated costs (Strategy 1-3)                                |
|                         | Regional Behavioral Health Systems Facilitator and associate costs (Strategy 1, 3) |
|                         | Instructional Coaching and associated costs (Strategy 2, 3)                        |
|                         | Communities of Practice Facilitator and associated costs (Strategy 1-3)            |
|                         | Professional Development – regional trainings (Strategy 1-3)                       |
|                         | DESSA (SEL) K-8 (Strategy 1, 2)  |
|                         | Data Analyst/Programming Support (Strategy 3)                                      |
|                         | Indirect 5%  |

**SEIA Plan presented to Valley Coast Superintendent Association:** November 20, 2020

**SEIA Plan approved by Valley Coast Superintendent Association:** December 11, 2020

**Presented and adopted by LBL Board of Directors:** December 15, 2020

(Continued on page 68)

LBL works to support districts in the implementation of their Student Investment Account (SIA) plan. Section 13 in the Student Success Act (SSA) outlines where districts can spend their funds. LBL has created a plan that can support the following utilizing the Regional Behavioral Health Systems Facilitator, Instructional Coach, and Communities of Practice Facilitator.

*The SSA purpose, meet students' health or safety needs, may include supports from the following:*

- (A) Social-emotional learning and development;*
- (B) Student mental and behavioral health;*
- (C) Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school;*
- (D) Student health and wellness;*
- (E) Trauma-informed practices;*

*Increase academic achievement for students, including reducing academic disparities for historically underserved students.*

**Each of the activities were created based on the strategies listed that support the overall outcomes.**

**Strategy 1:** Utilize a Regional Behavioral Health Plan to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. (Outcome 1, 2, 5)

Activity Associated

- SSA Coordinator
- Regional Behavioral Health Systems Facilitator
- Communities of Practice Facilitator
- Professional Development
- DESSA

**Strategy 2:** Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. (Outcome 2, 3, 5)

Activity Associated

- SSA Coordinator
- Instructional Coaching
- Communities of Practice Facilitator
- Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets)
- Professional Development

**Strategy 3:** Utilize a Continuous Improvement Team to support implementation of district SIA processes and plans. (Outcome 1, 2, 3, 4, 5)

Activity Associated

- SSA Coordinator
- Instructional Coaching
- Communities of Practice Facilitator
- Data Analyst Tech/Programming Support (LPGT)
- Professional Development
- Community Engagement/ThoughtExchange

As outlined in statute, at least 90% of the annual State School Fund (SSF), property tax and other qualifying resources allocated to LBL will be expended on resolution services. The Local Service Plan is developed with the State School fund biennium budget. Districts review and approve the Local Service Plan on an annual basis. Services will be provided on a two-tiered basis.

## Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period.

## Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 services are decided by districts on an annual basis. This allows LBL and its component school districts to stay within the constraints of the agreements, yet provide flexibility in the use of funds.

## Transits

Up to 50% of the district’s allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL.

## Statewide Education Initiatives Account (SEIA)

The SEIA grant provides funding to allow greater ESD support to districts. This includes the provision of technical assistance to districts in developing, implementing and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with Oregon Department of Education in administering and providing technical assistance to districts, including coordinating any coaching programs. SEIA plans are adopted and amended as part of the Local Service Plan and approved by the Oregon Department of Education.

The \_\_\_\_\_ School District is in agreement to have the Linn Benton Lincoln Education Service District provide the Local Service Plan for the 2021-2022 school year as presented.

\_\_\_\_\_  
**LBL Board Chair**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**School District Board Chair**

\_\_\_\_\_  
**Date**



# Corvallis

SCHOOL DISTRICT

## XIII. CONSOLIDATED INFORMATION

### XIII.A. Non-Licensed Personnel Information



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Jennifer Duvall, Human Resources Director  
Meeting Date: January 14, 2021

### Non-licensed Personnel Information

**NO ACTION REQUIRED**

#### Recommendation to Hire

| Name                    | Position                | Hours | Building                    | Start Date | Contract Status      |
|-------------------------|-------------------------|-------|-----------------------------|------------|----------------------|
| Peterson, Lucas         | Educational Assistant 2 | 7     | Linus Pauling Middle School | 1/5/2021   | Regular/Probationary |
| Gardener-Brown, Michael | Fiscal Clerk 2          | 8     | District Office             | 1/4/2021   | Regular/Probationary |

#### Termination/Resignation/Layoff/Retirement

| Name           | Position                          | Hours | Building              | Effective  | Reason      |
|----------------|-----------------------------------|-------|-----------------------|------------|-------------|
| Mbacke, Ann    | Educational Assistant Life Skills | 7     | Mt. View Elementary   | 12/17/2020 | Resignation |
| Hyde, Erin     | Registrar 2                       | 8     | Corvallis High School | 1/6/2021   | Resignation |
| Shafae, Shahad | Educational Assistant 2           | 6     | Jaguar Elementary     | 1/5/2021   | Resignation |



# Corvallis

SCHOOL DISTRICT

## XIII.B. November 2020 Unaudited Financial Statements



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Finance and Operations Director  
Meeting Date: January 7, 2021

### **November Financial Statements (Unaudited) NO ACTION REQUIRED**

#### Background

The Statement of Resources and Requirements for the General Fund for the period ending November 30, 2019 and November 30, 2020 follow this report. Year-to-date operating revenues through the end of November 2020 total \$57.1 million or 64.7% of total budgeted operating revenues as compared to \$55.7 million or 69.8% through the end of November 2019. Total resources are projected to be \$6.5 million less than budgeted due to four primary factors:

- lower than projected student enrollment, resulting in decreased state school fund general support (approximately \$2.3 million)
- less property tax compression loss, resulting in increased local option taxes (approximately \$0.8 million)
- shifting of Student Investment Account grant funds from the General Fund to the Grants Fund, resulting in decreased other revenues (approximately \$5.4 million)
- higher than projected beginning fund balance due to higher underspending of budgeted expenditures in 2019-20 (approximately \$1.2 million)

Year-to-date operating expenditures through the end of November 2020 total \$24.2 million or 26.9% of total budgeted operating expenditures as compared to \$28.2 million or 32.3% through the end of November 2019. The district is currently experiencing savings in operational costs related to staffing vacancies, contracted student transportation services, contracted substitute services, and travel. Projected underspending in 2020-21 is expected to be higher than normal at about 3.9%.

Projected resources and requirements through June 30, 2021 result in an ending fund balance of \$10.4 million, or 12.8% of projected operating revenues. The projected ending fund balance reflects a decrease in fund balance, or operating deficit, of \$2.3 million. All General Fund reserves are projected to be at the designations outlined in board policy on June 30, 2021.

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

### Supplementary Materials

1. Statements of Resources and Requirements as of November 30, 2019 and 2020
2. Schedule of Investments as of November 30, 2020
3. Schedule of Cash Disbursements greater than or equal to \$1,000 for the period of November 1 – November 30, 2020

Corvallis School District 509J  
Statement of Resources and Requirements  
Fiscal Year to Date as of November 30, 2019 and 2020 Respectively (Unaudited)

**General Fund**

|                                       | FY 2019-20           |                      |              |                      |               | FY 2020-21           |                      |              |                      |              |
|---------------------------------------|----------------------|----------------------|--------------|----------------------|---------------|----------------------|----------------------|--------------|----------------------|--------------|
|                                       | Amended              | Actuals Thru         | % of         | Actuals Thru         | % of          | Adopted              | Actuals Thru         | % of         | Projected Thru       | % of         |
|                                       | Budget               | 11/30/2019           | Budget       | 6/30/2020            | Budget        | Budget               | 11/30/2020           | Budget       | 6/30/2021            | Budget       |
| <b>RESOURCES</b>                      |                      |                      |              |                      |               |                      |                      |              |                      |              |
| State School Fund Formula Revenue     |                      |                      |              |                      |               |                      |                      |              |                      |              |
| State School Fund - General Support   | \$ 38,905,151        | \$ 19,836,309        | 51.0%        | \$ 36,383,095        | 93.5%         | \$ 41,265,280        | \$ 20,514,865        | 49.7%        | \$ 38,962,918        | 94.4%        |
| Property Taxes Levied by District     | 29,762,663           | 27,754,219           | 93.3%        | 30,083,614           | 101.1%        | 30,876,118           | 28,455,860           | 92.2%        | 30,974,298           | 100.3%       |
| Common School Fund                    | 649,272              | -                    | 0.0%         | 945,382              | 145.6%        | 667,074              | -                    | 0.0%         | 644,846              | 96.7%        |
| County School Funds                   | 260,000              | -                    | 0.0%         | 255,094              | 98.1%         | 260,000              | 3,911                | 1.5%         | 260,000              | 100.0%       |
| Local Option Taxes Levied by District | 7,084,797            | 6,612,419            | 93.3%        | 7,166,192            | 101.1%        | 7,230,932            | 7,436,738            | 102.8%       | 8,080,638            | 111.8%       |
| Earnings on Investments               | 613,000              | 118,105              | 19.3%        | 869,178              | 141.8%        | 363,000              | 38,904               | 10.7%        | 413,000              | 113.8%       |
| Other                                 | 2,591,784            | 1,422,954            | 54.9%        | 4,916,227            | 189.7%        | 7,628,544            | 635,975              | 8.3%         | 1,491,275            | 19.5%        |
| <b>Total Operating Revenues</b>       | <b>\$ 79,866,667</b> | <b>\$ 55,744,006</b> | <b>69.8%</b> | <b>\$ 80,618,782</b> | <b>100.9%</b> | <b>\$ 88,290,948</b> | <b>\$ 57,086,252</b> | <b>64.7%</b> | <b>\$ 80,826,975</b> | <b>91.5%</b> |
| Beginning Fund Balance                | \$ 16,373,874        | \$ 16,373,874        | 100.0%       | \$ 16,373,874        | 100.0%        | \$ 11,493,134        | \$ 12,679,136        | 110.3%       | \$ 12,679,136        | 110.3%       |
| <b>TOTAL RESOURCES</b>                | <b>\$ 96,240,541</b> | <b>\$ 72,117,880</b> | <b>74.9%</b> | <b>\$ 96,992,656</b> | <b>100.8%</b> | <b>\$ 99,784,082</b> | <b>\$ 69,765,388</b> | <b>71.9%</b> | <b>\$ 93,506,111</b> | <b>93.7%</b> |
| <b>REQUIREMENTS</b>                   |                      |                      |              |                      |               |                      |                      |              |                      |              |
| Salaries                              | \$ 41,476,992        | \$ 12,121,788        | 29.2%        | \$ 41,580,271        | 100.2%        | \$ 43,221,757        | \$ 11,606,813        | 26.9%        | \$ 40,840,643        | 94.5%        |
| Associated Payroll Costs              | 25,697,817           | 6,955,264            | 27.1%        | 25,185,238           | 98.0%         | 27,180,006           | 6,776,304            | 24.9%        | 24,964,518           | 91.8%        |
| Purchased Services                    | 12,813,811           | 3,964,723            | 30.9%        | 10,888,531           | 85.0%         | 13,298,255           | 2,375,473            | 17.9%        | 11,801,819           | 88.7%        |
| Supplies and Materials                | 5,586,567            | 3,397,251            | 60.8%        | 4,632,084            | 82.9%         | 4,166,681            | 1,847,775            | 44.3%        | 3,561,178            | 85.5%        |
| Capital Outlay                        | 55,000               | 154,637              | 281.2%       | 267,299              | 486.0%        | 125,000              | 6,700                | 5.4%         | 62,500               | 50.0%        |
| Other Objects                         | 1,789,724            | 1,608,435            | 89.9%        | 1,760,098            | 98.3%         | 1,930,162            | 1,617,070            | 83.8%        | 1,909,689            | 98.9%        |
| <b>Total Operating Expenditures</b>   | <b>\$ 87,419,911</b> | <b>\$ 28,202,097</b> | <b>32.3%</b> | <b>\$ 84,313,520</b> | <b>96.4%</b>  | <b>\$ 89,921,861</b> | <b>\$ 24,230,135</b> | <b>26.9%</b> | <b>\$ 83,140,347</b> | <b>92.5%</b> |
| Contingency                           | -                    | -                    | -            | -                    | -             | 2,265,501            | -                    | 0.0%         | -                    | -            |
| Rainy Day Reserves                    | 3,210,137            | -                    | 0.0%         | -                    | 0.0%          | 4,531,001            | -                    | 0.0%         | -                    | 0.0%         |
| Unappropriated Reserves               | 2,811,990            | -                    | 0.0%         | -                    | 0.0%          | 3,065,719            | -                    | 0.0%         | -                    | 0.0%         |
| Unappropriated Reserve (PERS)         | 2,798,503            | -                    | 0.0%         | -                    | 0.0%          | -                    | -                    | -            | -                    | 0.0%         |
| <b>TOTAL REQUIREMENTS</b>             | <b>\$ 96,240,541</b> | <b>\$ 28,202,097</b> | <b>29.3%</b> | <b>\$ 84,313,520</b> | <b>87.6%</b>  | <b>\$ 99,784,082</b> | <b>\$ 24,230,135</b> | <b>24.3%</b> | <b>\$ 83,140,347</b> | <b>83.3%</b> |
| <b>ENDING FUND BALANCE</b>            |                      | <b>\$ 43,915,783</b> |              | <b>\$ 12,679,136</b> |               |                      | <b>\$ 45,535,253</b> |              | <b>\$ 10,365,764</b> |              |
| Contingency                           |                      |                      |              | 2,015,470            | 2.5% *        |                      |                      |              | 2,020,674            | 2.5% *       |
| Rainy Day Reserves                    |                      |                      |              | 4,030,939            | 5.0% *        |                      |                      |              | 4,041,349            | 5.0% *       |
| Unappropriated Reserves               |                      |                      |              | 5,309,909            | 6.6% *        |                      |                      |              | 4,303,741            | 5.3% *       |
| Unappropriated Reserve (PERS)         |                      |                      |              | 1,322,819            | 1.6%          |                      |                      |              | -                    | 0.0% *       |
| <b>* Percent of Operating Revenue</b> |                      |                      |              | <b>12,679,136</b>    | <b>15.7%</b>  |                      |                      |              | <b>10,365,764</b>    | <b>12.8%</b> |

Corvallis School District 509J  
Schedule of Investments  
November 30, 2020

| Type of Investment   | Investment Date | Maturity/ Call Date | No. of Days | Bond             | Purchase Price | Par (Maturity)        |
|--|-----------------|---------------------|-------------|------------------|----------------|-----------------------|
|  |                 |                     |             | Equivalent Yield |                | Value                 |
| U.S. Treasury Obligations:                                     |                 |                     |             |                  |                |                       |
|  | 08/07/18        | 01/15/21            | 892         | 2.584%           | \$98.63        | 6,530,000             |
|  | 11/22/19        | 02/15/21            | 451         | 1.556%           | \$98.15        | 5,000,000             |
|  | 05/29/20        | 04/15/21            | 321         | 0.080%           | \$102.00       | 4,900,000             |
|  | 08/07/18        | 05/15/21            | 1,012       | 2.605%           | \$100.05       | 4,750,000             |
|  | 11/24/20        | 05/20/21            | 177         | 0.045%           | \$0.04         | 12,500,000            |
|  | 11/16/20        | 06/15/21            | 211         | 0.043%           | \$101.50       | 5,000,000             |
|  | 01/15/20        | 06/30/21            | 532         | 1.501%           | \$99.46        | 3,000,000             |
|  | 08/07/18        | 07/15/21            | 1,073       | 2.624%           | \$100.00       | 4,750,000             |
|  | 01/15/20        | 07/31/21            | 563         | 1.508%           | \$99.42        | 2,500,000             |
|  | 12/17/18        | 08/15/21            | 972         | 2.670%           | \$100.20       | 6,000,000             |
|  | 01/15/20        | 08/31/21            | 594         | 1.515%           | \$99.98        | 2,500,000             |
|  | 01/15/20        | 09/30/21            | 624         | 1.517%           | \$99.97        | 2,500,000             |
|  | 08/18/20        | 10/15/21            | 423         | 0.098%           | \$103.21       | 6,500,000             |
|  | 05/28/20        | 10/15/21            | 505         | 0.085%           | \$103.85       | 3,600,000             |
|  | 11/16/20        | 12/15/21            | 394         | 0.061%           | \$102.77       | 10,000,000            |
|  | 11/16/20        | 01/15/22            | 425         | 0.060%           | \$102.84       | 6,350,000             |
| US Government-Sponsored Enterprises (Total):                   |                 |                     |             |                  |                |                       |
|  | 11/22/19        | 12/22/20            | 396         | 1.519%           | \$100.09       | 5,000,000             |
|  | 08/07/18        | 12/28/20            | 875         | 2.587%           | \$98.36        | 6,530,000             |
|  | 08/07/18        | 02/15/21            | 924         | 2.647%           | \$102.98       | 1,200,000             |
|  | 08/07/18        | 03/12/21            | 949         | 2.646%           | \$97.77        | 4,750,000             |
|  | 05/15/20        | 04/13/21            | 333         | 0.076%           | \$102.21       | 4,950,000             |
|  | 08/07/18        | 04/19/21            | 987         | 2.682%           | \$99.92        | 4,750,000             |
|  | 05/29/20        | 05/06/21            | 342         | 0.091%           | \$101.08       | 5,000,000             |
|  | 05/15/20        | 05/12/21            | 362         | 0.082%           | \$100.01       | 5,000,000             |
|  | 08/07/18        | 06/11/21            | 1,040       | 2.665%           | \$102.61       | 4,750,000             |
|  | 11/30/20        | 06/21/21            | 203         | 0.057%           | \$100.89       | 5,000,000             |
|  | 03/30/20        | 06/22/21            | 449         | 0.425%           | \$102.84       | 2,260,000             |
|  | 03/30/20        | 07/07/21            | 464         | 0.424%           | \$101.84       | 2,260,000             |
|  | 03/30/20        | 08/12/21            | 500         | 0.412%           | \$100.97       | 2,260,000             |
|  | 01/15/19        | 09/10/21            | 974         | 2.500%           | \$101.27       | 6,000,000             |
|  | 10/15/20        | 10/08/21            | 358         | 0.096%           | \$100.00       | 5,915,000             |
|  | 05/28/20        | 11/19/21            | 540         | 0.100%           | \$102.25       | 3,000,000             |
| Commercial Paper   |                 |                     |             |                  |                |                       |
|  | 11/24/20        | 05/17/21            | 174         | 0.100%           | \$0.10         | 2,500,000             |
| Total Investments outside of Local Government Investment Pool: |                 |                     |             |                  |                | <u>\$ 157,505,000</u> |

| <u>Local Government Investment Pool:</u>          | <u>Average<br/>Annualized<br/>Rate</u> |                       |
|---|--|-----------------------|
| General Account                                   | 0.75%                                  | \$ 23,294,430         |
| Debt Service Account                              | 0.75%                                  | 5,240                 |
| <u>Debt Service Account - GO 2018 Bond Series</u> | 0.75%                                  | <u>27,121,207</u>     |
| Subtotal LGIP <sup>1</sup>                        |  | \$ 50,420,877         |
| Pension Bond Debt Service Account: <sup>2</sup>   | 0.75%                                  | <u>\$ 533,736</u>     |
| <br>  |  |                       |
| <u>Total Investments</u>                          |  | <u>\$ 208,459,614</u> |

1. The maximum amount (in any combination of accounts) that the Local Government Investment Pool (LGIP) allows in an account is \$50,400,000
2. The Pension Bond Debt Service Account is outside of the LGIP limit, and collects the PERS intercept payments from the Basic School Fund for payment twice a year to the bond holders of the PERS bond debt.

---

Compliance with Investment Policy

---

| <u>Type of Investment</u>  | <u>Maximum % of<br/>Portfolio per Policy<br/>DFA</u> | <u>Current Percent</u> |
|--|--|------------------------|
| U.S. Treasury Obligations  | 100.0%   | 41.4%                  |
| U.S. Government Agency Securities and Instrumentalities of Government-sponsored Corporations | 90.0%  | 32.9%                  |
| State of Oregon Local Investment Pool  | 100.0%   | 24.4%                  |
| Bankers Acceptances  | 25.0%  | 0.0%                   |
| Repurchase Agreements  | 25.0%  | 0.0%                   |
| Certificates of Deposits   | 50.0%  | 0.0%                   |
| Commercial Paper   | 10.0%  | 1.2%                   |
| State of Oregon and Oregon Local Government Securities                                       | 25.0%  | 0.0%                   |
| <b>TOTAL</b>   |  | <b>100.00%</b>         |

**Benchmarks as of 11/30/20:**

|   |       |
|---|-------|
| 3 Month U.S. Treasury Yield Curve Rate    | 0.08% |
| 3 Month Jumbo Certificate of Deposit Rate | 0.77% |

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of November 1 to November 30, 2020

| <b>Vendor by Fund and Object</b>                         | <b>Check Total</b> |
|--|--------------------|
| <b>100 - General Fund</b>                                |                    |
| <b>Charter School Payments</b>                           |                    |
| INAVAL COMMUNITY PARTNERS, INC                           | 86,150.00          |
| <b>Computer Software</b>                                 |                    |
| ASPIREDU INC   | 16,764.00          |
| CRISISGO INC   | 2,610.00           |
| IXL LEARNING   | 3,250.00           |
| NW TECH, INC.  | 4,200.00           |
| ONE DIVERSIFIED LLC                                      | 4,544.10           |
| OREGON CAREER INFORMATION SYSTEM                         | 9,432.90           |
| OREGON SCHOOL BOARDS ASSOCIATION                         | 3,124.99           |
| SEAS EDUCATION, INC                                      | 3,579.55           |
| TEACHER SYNERGY LLC                                      | 1,950.00           |
| VISTA HIGHER LEARNING                                    | 9,087.00           |
| WORKFORCE SOFTWARE                                       | 33,962.50          |
| <b>Consumable Supplies and Materials</b>                 |                    |
| CHOWN HARDWARE   | 5,244.88           |
| CORVALLIS POWER EQUIPMENT                                | 1,790.80           |
| CORVALLIS RENTAL EQUIPMENT INC                           | 1,486.54           |
| DICK BLICK   | 1,429.85           |
| FRED MEYER CUSTOMER CHARGES                              | 1,106.30           |
| NORTHWEST HANDLING SYSTEMS, INC                          | 9,962.00           |
| OETC   | 1,749.00           |
| OFFICE DEPOT, INC  | 16,277.16          |
| PLATT ELECTRIC SUPPLY CO                                 | 2,051.66           |
| SCHOOL SPECIALTY   | 7,333.75           |
| WAXIE SANITARY SUPPLY                                    | 1,405.27           |
| <b>Electricity</b>                                       |                    |
| CONSUMERS POWER INC                                      | 10,009.23          |
| PACIFIC POWER  | 24,925.83          |
| <b>Equipment \$5,000 and greater</b>                     |                    |
| HR MECHANICAL SERVICES                                   | 6,700.00           |
| <b>Fuel</b>  |                    |
| BENTON COUNTY PUBLIC WORKS                               | 3,421.13           |
| NW NATURAL   | 3,470.10           |
| <b>Garbage</b>   |                    |
| REPUBLIC SERVICES  | 5,812.41           |
| <b>Instructional, Professional and Technical Service</b> |                    |
| DOT COM THERAPY  | 13,312.98          |
| OREGON DEPARTMENT OF EDUCATION                           | 5,631.95           |
| <b>Intergovernmental Accounts Receivable</b>             |                    |
| DHS OHA RECEIPTING UNIT                                  | 1,832.48           |

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of November 1 to November 30, 2020

| Vendor by Fund and Object                                 | Check Total         |
|---|---------------------|
| <b>Library Books</b>                                      |                     |
| JUNIOR LIBRARY GUILD                                      | 1,175.05            |
| <b>Other Communication Services</b>                       |                     |
| COMCAST/INSTITUTIONAL NETWORKS                            | 20,712.27           |
| <b>Other Non-instructional Professional and Technical</b> |                     |
| CAREERSTAFF UNLIMITED                                     | 7,200.00            |
| DORSETTE, JASON   | 1,050.00            |
| <b>Other Professional Services - Certified Subs</b>       |                     |
| EDUSTAFF  | 27,259.84           |
| <b>Other Professional Services - Classified Subs</b>      |                     |
| EDUSTAFF  | 2,369.99            |
| <b>Other Property Services</b>                            |                     |
| US BANK EQUIPMENT FINANCE                                 | 4,837.84            |
| <b>Postage</b>  |                     |
| GARTEN SERVICES, INC                                      | 1,285.74            |
| <b>Redemption of Principal</b>                            |                     |
| FIFTH THIRD BANK  | 172,439.78          |
| <b>Reimbursable Student Transportation</b>                |                     |
| DIAL-A-BUS OF BENTON COUNTY                               | 7,437.46            |
| STA WEST REGION   | 523,776.96          |
| <b>Repairs and Maintenance Services</b>                   |                     |
| ADVANCED WOODCRAFT  | 9,500.00            |
| BENTON COUNTY PUBLIC WORKS                                | 13,446.82           |
| COOLSYS COMMERCIAL & INDUSTRIAL SOLUTION                  | 1,111.60            |
| EC ELECTRIC   | 6,221.94            |
| GOPHER PATROL   | 1,360.00            |
| HARVEY & PRICE MECHANICAL CONTRACTORS                     | 2,623.50            |
| REED'S PAINTING, INC                                      | 3,430.00            |
| ROBERT LLOYD SHEET METAL, INC                             | 2,941.67            |
| <b>Telephone</b>  |                     |
| AT&T MOBILITY-ACCT#837370420 (TECH)                       | 2,389.03            |
| CENTURYLINK   | 1,197.37            |
| <b>Water and Sewage</b>                                   |                     |
| CITY OF CORVALLIS   | 81,968.59           |
| <b>100 - General Fund Total</b>                           | <b>1,199,343.81</b> |
| <b>204 - District Donation Fund</b>                       |                     |
| <b>Consumable Supplies and Materials</b>                  |                     |
| GARFIELD ELEMENTARY SCHOOL PTA                            | 1,800.00            |
| <b>Library Books</b>                                      |                     |
| OVERDRIVE   | 1,188.62            |
| <b>Other Communication Services</b>                       |                     |
| T-MOBILE  | 1,832.55            |

Corvallis School District 509J  
Schedule of Cash Disbursements greater than or equal to \$1,000  
For the period of November 1 to November 30, 2020

| Vendor by Fund and Object                                 | Check Total         |
|---|---------------------|
| <b>204 - District Donation Fund Total</b>                 | <b>4,821.17</b>     |
| <b>208 - Designated Facilities Fund</b>                   |                     |
| <b>Construction Contracts Payable-Retained Percentage</b> |                     |
| FIELDTURF USA INC   | 3,137.72            |
| <b>208 - Designated Facilities Fund Total</b>             | <b>3,137.72</b>     |
| <b>296 - Grants Fund</b>                                  |                     |
| <b>Buildings Acquisition</b>                              |                     |
| BALDWIN GENERAL CONTRACTING INC                           | 6,517.48            |
| FORTIS CONSTRUCTION                                       | 2,851,978.68        |
| <b>Computer Software</b>                                  |                     |
| CARAHSOFT   | 4,698.00            |
| <b>Construction Contracts Payable-Retained Percentage</b> |                     |
| BALDWIN GENERAL CONTRACTING INC                           | 42,242.81           |
| <b>Consumable Supplies and Materials</b>                  |                     |
| CINTAS  | 6,450.00            |
| STA WEST REGION   | 7,488.50            |
| WAXIE SANITARY SUPPLY                                     | 26,339.71           |
| <b>Equipment-like items \$1,000 - \$4,999</b>             |                     |
| LOGITECH CREDIT CARD CHARGE                               | 1,099.00            |
| <b>Instructional, Professional and Technical Service</b>  |                     |
| PRASAD, SHARNA  | 2,750.00            |
| <b>Other Communication Services</b>                       |                     |
| T-MOBILE  | 2,000.00            |
| <b>Other Non-instructional Professional and Technical</b> |                     |
| PACIFIC EDUCATIONAL GROUP INC                             | 9,300.00            |
| <b>Reimbursable Student Transportation</b>                |                     |
| DIAL-A-BUS OF BENTON COUNTY                               | 1,200.00            |
| <b>Technology Taggable Equip &lt;\$5,000</b>              |                     |
| APPLE INC   | 7,391.00            |
| <b>Textbooks</b>  |                     |
| MPS   | 2,300.44            |
| <b>Travel, Out of District</b>                            |                     |
| CORVALLIS WALDORF SCHOOL                                  | 4,018.80            |
| <b>296 - Grants Fund Total</b>                            | <b>2,975,774.42</b> |
| <b>297 - Student Body Funds</b>                           |                     |
| <b>Consumable Supplies and Materials</b>                  |                     |
| BSN SPORTS  | 2,345.98            |
| <b>Repairs and Maintenance Services</b>                   |                     |
| BENTON COUNTY PUBLIC WORKS                                | 2,066.36            |
| <b>297 - Student Body Funds Total</b>                     | <b>4,412.34</b>     |
| <b>298 - Designated Revenue Fund</b>                      |                     |
| <b>Buildings Acquisition</b>                              |                     |

Corvallis School District 509J  
 Schedule of Cash Disbursements greater than or equal to \$1,000  
 For the period of November 1 to November 30, 2020

| <b>Vendor by Fund and Object</b>               | <b>Check Total</b> |
|--|--------------------|
| DLR GROUP                                      | 2,585.00           |
| FORTIS CONSTRUCTION                            | 275,977.14         |
| GLUMAC   | 1,155.00           |
| <b>Computer Software</b>                       |                    |
| STAR AUTISM SUPPORT                            | 2,590.00           |
| TECHSMITH                                      | 1,271.58           |
| <b>Consumable Supplies and Materials</b>       |                    |
| BEST BUY CREDIT CARD CHARGE                    | 3,600.35           |
| STL OCARINA                                    | 1,400.00           |
| <b>Equipment-like items \$1,000 - \$4,999</b>  |                    |
| DAREX  | 1,538.00           |
| SHEFFIELD POTTERY                              | 2,724.00           |
| <b>298 - Designated Revenue Fund</b>           | <b>Total</b>       |
|  | <b>292,841.07</b>  |
| <b>299 - Food Service Fund</b>                 |                    |
| <b>Food - Food Service Only</b>                |                    |
| LOCHMEAD DAIRY                                 | 6,192.48           |
| RIVERWOOD ORCHARD AND FARM                     | 1,091.25           |
| UNITED SALAD CO                                | 4,377.45           |
| <b>Inventories</b>                             |                    |
| MCDONALD WHOLESALE CO                          | 7,686.57           |
| US FOODS INC                                   | 7,604.96           |
| <b>299 - Food Service Fund</b>                 | <b>Total</b>       |
|  | <b>26,952.71</b>   |
| <b>405 - 2018 Series GO Bond Proceeds Fund</b> |                    |
| <b>Architect/Engineer Services</b>             |                    |
| BRENDLE GROUP INC                              | 1,001.25           |
| DLR GROUP                                      | 343,359.74         |
| FOUNDATION ENGINEERING                         | 3,434.00           |
| PBS ENGINEERING & ENVIRONMENTAL INC            | 14,974.58          |
| PIVOT ARCHITECTURE                             | 65,310.00          |
| WENAHA GROUP INC                               | 113,061.00         |
| <b>Buildings Acquisition</b>                   |                    |
| ACC COST CONSULTANTS LLC                       | 14,544.50          |
| BENTON COUNTY COMMUNITY DEVELOPMENT DEPT       | 2,128.84           |
| CITY OF CORVALLIS - DEVELOPMENT SERVICES       | 173,598.70         |
| CLAIR COMPANY INC                              | 14,728.45          |
| ELEVATE BUILDING COMMISSIONING LLC             | 5,750.00           |
| FORTIS CONSTRUCTION                            | 2,410,668.03       |
| GERDING BUILDERS, LLC                          | 423,279.59         |
| LIGHTSPEED TECHNOLOGIES, INC                   | 19,933.00          |
| LLAMA MOVERS LLC                               | 1,610.00           |
| WENAHA GROUP INC                               | 29,974.58          |
| WILLAMETTE VALLEY PLANNING, LLC                | 3,660.00           |

Corvallis School District 509J  
Schedule of Cash Disbursements greater than or equal to \$1,000  
For the period of November 1 to November 30, 2020

| <b>Vendor by Fund and Object</b>                     | <b>Check Total</b>  |
|--|---------------------|
| <b>405 - 2018 Series GO Bond Proceeds Fund Total</b> | <b>3,641,016.26</b> |
| <b>601 - Insurance Fund</b>                          |                     |
| <b>Group Insurance</b>                               |                     |
| SAIF CORPORATION                                     | 1,158.14            |
| WILLAMETTE DENTAL GROUP (GROUP Z1329)                | 28,269.65           |
| <b>601 - Insurance Fund</b>                          | <b>Total</b>        |
|  | <b>29,427.79</b>    |
| <b>Grand Total</b>                                   | <b>8,177,727.29</b> |



# Corvallis

SCHOOL DISTRICT

## XIII.C. Comprehensive Annual Financial Report (CAFR) 2019-20



# Corvallis

## SCHOOL DISTRICT

Prepared for: Corvallis School Board  
Prepared by: Olivia Meyers Buch, Director of Finance and Operations  
Meeting Date: January 14, 2021

### **Comprehensive Annual Financial Report – Fiscal Year Ended June 30, 2020**

**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, 2020 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, 2020.

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

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

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

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

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

*Additional Supplementary Information* such as the individual and combining financial statements begins on page 48.

The *Statistical Section* includes selected financial and demographic information, generally presented on a multi-year basis (begins page 63).

*Capital Asset Schedules* are presented on pages 82-83.

*Other Information* including a schedule outstanding bonds payable and information required by the Oregon Department of Education begins on page 84.

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

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

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

[Supplementary Materials](#)

Comprehensive Annual Financial Report (CAFR) – Fiscal Year Ended June 30, 2020



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2020



**WE ARE GRATEFUL**  
**#WeAreCSD**

Adams Elementary Gratitude Week

**Corvallis School District 509J**

1555 SW 35th Street, Corvallis Oregon 97333

Benton County | [www.csd509j.net](http://www.csd509j.net)

This Page Intentionally Left Blank

**CORVALLIS SCHOOL DISTRICT 509J**  
**BENTON COUNTY, OREGON**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

\*\*\*\*\*

This Page Intentionally Left Blank

# CONTENTS

## INTRODUCTORY SECTION

|     |                                 |
|-----|---------------------------------|
| i   | Transmittal Letter              |
| ix  | GFOA Certificate of Achievement |
| x   | Organizational Structure        |
| xi  | School Board                    |
| xii | District Leadership             |
| I   | Independent Auditors' Report    |

## REQUIRED SUPPLEMENTARY INFORMATION

|    |                                      |
|----|--------------------------------------|
| 4A | Management's Discussion and Analysis |
|----|--------------------------------------|

## BASIC FINANCIAL STATEMENTS

|   |   |
|---|---|
| <b>Government-Wide Financial Statements</b> |   |
| 5   | Statement of Net Position   |
| 6   | Statement of Activities   |
| <b>Fund Financial Statements</b>            |   |
| 7   | Balance Sheet – Governmental Funds  |
| 8   | Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position   |
| 9   | Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  |
| 10  | Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities |
| <b>Proprietary Financial Statements</b>     |   |
| 11  | Statement of Net Position – Proprietary Fund  |
| 12  | Statement of Revenues, Expenses, and Changes in Net Position  |
| 13  | Statement of Cash Flows   |
| <b>Fudiciary Financial Statements</b>       |   |
| 14  | Statement of Fudiciary Net Position   |
| <b>15</b>                                   | <b>Notes to Basic Financial Statments</b>   |

## REQUIRED SUPPLEMENTAL INFORMATION

|    |  |
|----|--|
| 44 | Schedule of Proportionate Share of the Net Pension Liability – PERS  |
| 44 | Schedule of Contributions – PERS   |
| 45 | Schedule of Proportionate Share of the Net OPEB Liability – RHIA   |
| 45 | Schedule of Contributions – RHIA   |
| 46 | Schedule of Changes in Total OPEB Liability and Related Ratios – Other Post-Employment Benefits – Health Insurance |
| 47 | Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual: General Fund                 |

## SUPPLEMENTAL INFORMATION

|    |   |
|----|---|
|    | <b>Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual</b> |
| 48 | Debt Service Fund   |
| 49 | PERS Bond Fund  |
| 50 | Capital Project Fund  |
|    | <b>Nonmajor Government Funds Combining Statements</b>                                       |
| 51 | Combining Balance Sheet   |
| 52 | Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances                  |
|    | <b>Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual</b> |
| 53 | Food Service Fund   |
| 54 | Designated Revenue Fund   |
| 55 | Designated Facilities Fund  |
| 56 | Student Body Fund   |
| 57 | District Donation Fund  |
| 58 | Grants Fund   |
| 59 | Insurance Fund  |
|    | <b>Fiduciary Financial Statements</b>   |
| 60 | Statement of Changes in Assets and Liabilities - Agency Fund                                |
|    | <b>Schedule of Property Tax Transactions and Balances of Taxes Uncollected</b>              |
| 61 | General Fund  |
| 62 | Debt Service Fund   |

## STATISTICAL SECTION

|    |   |
|----|---|
|    | <b>Revenue Capacity</b>   |
| 63 | Schedule of Assessed and Real Market Value of Taxable Property – Last Ten Fiscal Years                  |
| 64 | Schedule of Property Tax Rates – Direct and Overlapping Governments – Last Ten Fiscal Years             |
| 65 | Schedule of Principal Tax Payers – Current Year and Nine Years Ago                                      |
| 66 | Schedule of Property Tax Levies and Collections – Last Ten Fiscal Years                                 |
|    | <b>Debt Capacity</b>  |
| 67 | Schedule of Ratios of Outstanding Debt by Type – Last Ten Fiscal Years                                  |
| 68 | Schedule of Direct and Overlapping Debt   |
| 69 | Schedule of Computation of Legal Debt Margin – Last Ten Fiscal Years                                    |
|    | <b>Demographic and Economic Information</b>   |
| 70 | Schedule of Demographic and Economic Statistics – Last Ten Fiscal Years                                 |
| 71 | Schedule of Principal Employers – Current Year and Nine Years Ago                                       |
|    | <b>Operating Information</b>  |
| 72 | Schedule of Full Time Employees – General Fund – Last Ten Fiscal Years                                  |
| 73 | Schedule of Operating Statistics – Last Ten Fiscal Years  |
| 74 | Schedule of Operating Statistics – Facilities – Last Ten Fiscal Years                                   |
|    | <b>Financial Trends</b>   |
| 76 | Revenues and Other Financing Sources by Source (Budgetary Basis) – Last Ten Fiscal Years – General Fund |
| 77 | Expenditures and Transfers by Program (Budgetary Basis) – Last Ten Fiscal Years – General Fund          |
| 78 | Condensed Statement of Net Position – Last Ten Fiscal Years   |
| 79 | Changes in Net Position – Last Ten Fiscal Years   |
| 80 | Balances of Governmental Funds – Last Ten Fiscal Years  |
| 81 | Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years                                  |

## CAPITAL ASSET SCHEDULES

|    |  |
|----|--|
| 82 | Comprehensive Schedule of Capital Assets Used in Operation of Governmental Funds by Source   |
| 83 | Capital Assets Used in the Operation of Governmental Funds Schedule by Function and Activity |

## OTHER INFORMATION

|    |   |
|----|---|
| 84 | Schedule of Future Requirements of Bonded Debt                          |
| 85 | Supplemental Information Required by the Oregon Department of Education |

86 Revenues by Function

### **Expenditures by Function and Object**

87 General Fund  
88 Special Revenue Funds  
89 Debt Service Fund  
90 Capital Projects Fund  
91 Internal Service Fund  
92 Fiduciary Fund

## **REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS**

93 Independent Auditors' Report Required by Oregon State Regulations

## **GRANT COMPLIANCE REVIEW**

95 Schedule of Expenditures of Federal Awards  
96 Report on Internal Control Structure over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*  
98 Report on Compliance for Each Major Program and on Internal Control over  
Compliance Required by the Uniform Guidancer  
100 Schedule of Findings and Questioned Costs



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# INTRODUCTION

This Page Intentionally Left Blank



# Corvallis

## SCHOOL DISTRICT

December 19, 2020

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

We respectfully submit the Comprehensive Annual Financial Report (CAFR) of Corvallis School District 509J, Benton County, Oregon, for the fiscal year July 1, 2019 – June 30, 2020. State law requires that an independent audit be made of all district funds within six months following the close of the fiscal year. This report is published to fulfill the requirement for the fiscal year ended June 30, 2020, and consists of management’s representations concerning the finances of the district, together with the opinions of our auditor.

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

Pauly Rogers & Co. P.C., Certified Public Accountants, have issued an unmodified (“clean”) opinion on the district’s financial statements for the fiscal year ended June 30, 2020.

### FINANCIAL STATEMENT PRESENTATION

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

The **Introductory Section** includes this transmittal letter, the Certificate of Achievement Award for the district’s 2019 CAFR, and the independent auditor’s report.

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

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

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

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

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

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

## **PROFILE OF THE DISTRICT**

The district serves the city and surrounding area of Corvallis, Oregon, which is the seat of Benton County, located in the heart of Oregon's Willamette Valley. Located 90 miles south of Portland provides easy access to both urban areas and outdoor recreation. In 2019, population for the City of Corvallis was estimated at 58,856 and at 93,053 for Benton County. Local growth for the area since 2010 has increased 8.6%.

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

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

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

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

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

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

**Charter Schools.** Oregon statute provides state funding for charter schools that flows through the district for schools that local boards of education have granted a charter. The district has one charter school, Muddy Creek Charter School, serving 119 students in grades K-5 as October 2020. The charter school contract is in effect through June 2024.

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

## **STRATEGIC PATH**

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

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

## **ENROLLMENT AND STUDENTS**

The district is the 20th largest of Oregon’s 197 school districts. Enrollment in the district has held fairly stable over recent years prior to the pandemic. Educational services are typically provided to more than 6,600 students in grades kindergarten through twelve. In 2020-21 though, projected non-charter enrollment of 6,293 reflects a decrease of 331 students from the prior year. This decrease is mainly due to families electing to homeschool students during the pandemic. The district expects to recapture those students over the next few years as conditions return to a more standard educational environment.

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

The demographics of our students reflect our district’s rich cultural diversity. Our students speak 53 unique languages and dialects. Over 14% of registered students self-reported a language spoken in their home as other than English. In addition, 11% of our students have an Individual Education Plan to support their special needs and 33% of students qualify for free or reduced lunch status.

Graduation rates have consistently improved from 2012 at 68% to 89%, 10 points higher than the state average, and 93% of students in 9<sup>th</sup> grade are on track to graduate.

## **FACILITIES**

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

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

## **LOCAL ECONOMY**

Benton County is a vital regional center for higher education, technology, engineering, research, commerce, and health care. Corvallis is the center of Benton County's economic activity, accounting for the majority of the county's employment. The City of Corvallis and Benton County have partnered together to create a favorable climate for creating and supporting local businesses. Corvallis City Council established the Economic Development Advisory Board (2010) to ensure economic development as a civic priority. Guiding strategies and goals for moving forward were updated in 2017 to continue preserving and enhancing community livability.

In 2019, Forbes magazine rated Corvallis as the 17<sup>th</sup> best small city for business and careers and 2<sup>nd</sup> for education. Oregon State University (OSU), with 13,160 employees, is the largest employer in Corvallis and a vital player in the area's economic condition as an employment anchor. As one of only two combined land, sun, space, and sea grant universities in the nation, OSU is the state's primary source of basic applied research in forestry, agriculture, fisheries, engineering, electronics, home economics, and the sciences.

Enrollment at OSU has increased steadily from 19,362 students in 2007 to 31,719 as of fall term 2019. Enrollment has remained stable amid the pandemic. As a result, the need for housing and other infrastructure has grown. OSU has taken steps to expand housing availability on campus and the Corvallis City Council has included affordable housing as one of its goals in their strategic plan. However, a limited supply of land within city limits has restricted the number of homes available and kept housing prices high.

The second largest local employer in 2019 is Samaritan Health Services. Samaritan's 6,000 employees serve regional communities through five affiliated hospitals, 80 primary care and specialty physician clinics, and several health plans.

Benton County has an unemployment rate of 5.6% as of September 2020, among the lowest in the state. The district's tax bases is growing with a 2021 Real Market Value of \$14 billion and Assessed Value of \$7.2 billion, an increase of 10% and 3.4% respectively. By most economic indicators at this time, the local economy is remaining stable.

## **STATE AND LOCAL FUNDING**

Over the last two decades, several citizen initiatives have changed how Oregon funds public education. Starting in 1990, after Oregon citizens approved Ballot Measure 5, the responsibility of funding schools shifted from local control via property taxes to state control via K-12 funding formulas distributed through income taxes, lottery proceeds, and

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

To help address this funding shift to the state and the volatility of revenue streams, our community was one of the first in the state to take advantage of an alternate funding option dedicated to public schools, the Local Option Levy. Voters first passed a five year levy in 2006, renewed in 2010, and, in November 2016, with over 83% of voters voting to again renew the local option levy for another five years. At \$1.50 per thousand of assessed property value, the levy contributed \$7.2 million in 2019-20, targeted to help preserve current class sizes while providing funding for programs such as music, physical education, art, and vocational and technical training. The district plans to seek voter approval to renew the levy for an additional five years in November 2021.

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

The Student Success Act dedicates at least half of its funding to a newly established Student Investment Account that will be distributed as non-competitive grants to all Oregon school districts and eligible charter schools. Districts are allowed to invest these grant funds toward reducing class size, providing a well-rounded education, increasing instructional time, and addressing student health and safety. Through the Student Investment Account, the district was expected to receive \$5.2 million per year starting with the 2020-21 school year to meet students' mental and behavioral health needs, increase academic achievement, and reduce academic disparities for historically underserved students. State budget reductions and realignments due to the pandemic reduced the district's allocation to \$1.7 million.

In December 2020 the state's Economic and Revenue Forecast showed generally stable revenues and a slow but steady economic recovery. The state's commitment to maintaining funding to K-12 public schools during the pandemic has been strong along with \$3 billion in reserves dedicated to education.

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

## **LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES**

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

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

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

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

The district, as well as other local government agencies, still has the ongoing challenge of funding the state public employee's retirement system (PERS). PERS employer contribution rates for 2019-2021 for Tier 1/ Tier 2 increased 4.21% from 14.56% to 18.77%. OPSRP rates rose from 9.23% to 13.32%, or 4.09%. Anticipating an increase to contribution rates, the district utilized \$3.2 million in a PERS reserve to help offset the impact of those rates increases. PERS rates are scheduled to decrease in the 2021-23 biennium due to recent legislative PERS reform and amortization decisions. In addition, the district has been proactive to issue pension obligation bonds and make cash contributions as opportunities were available to create side accounts that help minimize the impact of the district's unfunded actuarial liability.

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

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

## **RELEVANT FINANCIAL POLICIES**

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

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

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

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

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

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

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

The school board adopted budget parameters in February 2019 to further guide the annual budget process. Examples include:

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

## **INDEPENDENT AUDIT**

The district's financial statements have been audited by Pauly Rogers & Co. P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the district for the fiscal year ended June 30, 2020, 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, 2020, 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, 2020 provide no instances of material weakness in the internal control structure.

## AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the district for its CAFR for the fiscal year ended June 30, 2019. This represents the thirty-first consecutive year that the district has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the district must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Business Services Department. We would like to express our appreciation to all members of the department.

We further extend our appreciation to the members of the School Board, employees of the district, and the citizens of Corvallis whose continued cooperation, support, and assistance have contributed greatly to the achievements of the Corvallis School District.

Respectfully submitted,




Ryan Noss

Ryan Noss  
Superintendent



Olivia Meyers Buch, SFO

Olivia Meyers Buch, SFO  
Director of Finance and Operations



Debbie Bell

Debbie Bell  
Business Services Manager



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Corvallis School District 509J  
Oregon**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morrill*

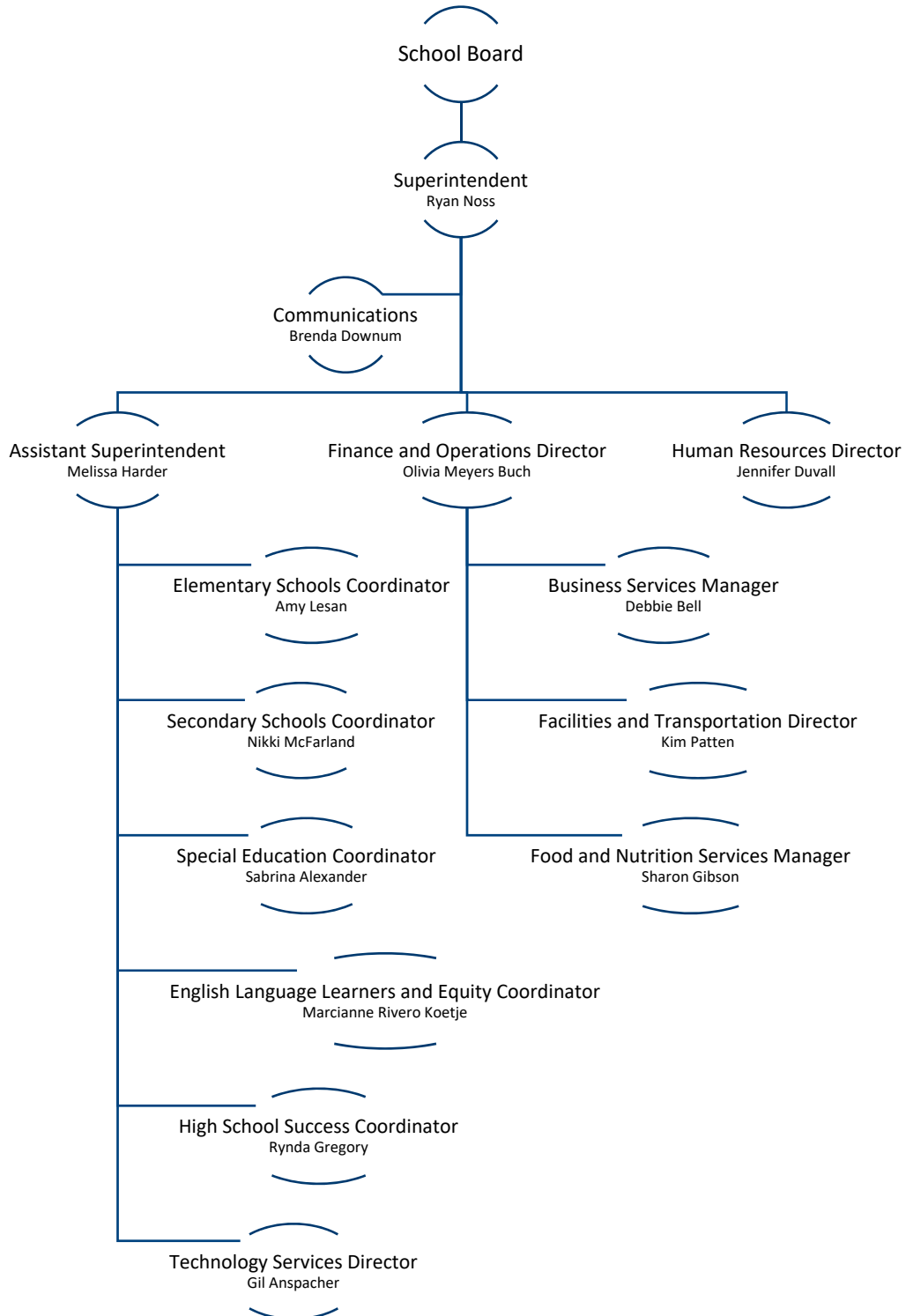
Executive Director/CEO



# Corvallis

SCHOOL DISTRICT

## ORGANIZATIONAL STRUCTURE

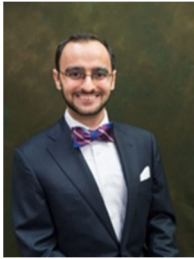




# Corvallis

SCHOOL DISTRICT

## THE SCHOOL BOARD



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



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



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



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



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



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



Sarah Finger McDonald  
Position 7  
Elected in 2019  
Term Expires 6-30-2021



# Corvallis

## SCHOOL DISTRICT

### DISTRICT LEADERSHIP



Ryan Noss  
Superintendent



Melissa Harder  
Assistant Superintendent



Olivia Meyers Buch  
Finance and Operations



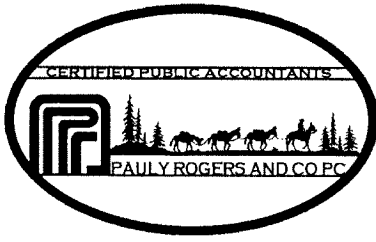
Jennifer Duvall  
Human Resources

#### Teaching and Learning

|  |                                      |
|--|--------------------------------------|
| Elementary Schools.....                | Amy Lesan, Coordinator               |
| Secondary Schools .....                | Nikki McFarland, Coordinator         |
| Special Education .....                | Sabrina Alexander, Coordinator       |
| English Language Learners/Equity ..... | Marcianne Rivero Koetje, Coordinator |
| High School Success .....              | Rynda Gregory, Coordinator           |
| Communications .....                   | Brenda Downum, Coordinator           |
| Technology Services.....               | Gil Anspacher, Director              |
| Facilities and Transportation .....    | Kim Patten, Director                 |
| Maintenance .....                      | Dewayne Irvin, Supervisor            |
| Custodial Operations.....              | Mike Holden, Manager                 |
| Business Services .....                | Debbie Bell, Manager                 |
| Food and Nutrition Services .....      | Sharon Gibson, Manager               |

### SCHOOL LEADERSHIP

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



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

December 19, 2020

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

### INDEPENDENT AUDITORS' REPORT

#### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, fiduciary fund, each major fund, and the aggregate remaining fund information of Corvallis School District 509J (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditors' Responsibility**

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

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

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

#### **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, fiduciary fund, each major fund, and the aggregate remaining fund information of Corvallis School District 509J as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

The budgetary comparison schedule presented as Required Supplementary Information, as listed in the table of contents, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### *Supplementary Information*

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

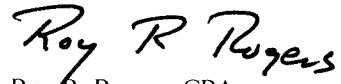
### *Other Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 19, 2020 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 19, 2020, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

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

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

This Page Intentionally Left Blank



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# **MANAGEMENT'S DISCUSSION AND ANALYSIS**

This Page Intentionally Left Blank



## INTRODUCTION

As management of Corvallis School District 509J, Benton County, Oregon, we offer readers this narrative overview and analysis of the financial activities of the district for the fiscal year ended June 30, 2020. It should be read in conjunction with the district's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

At June 30, 2020, the total net position of the district amounted to \$55.6 million. Of this amount, \$244.8 million was invested in capital assets, net of related debt. The remaining balance included \$0.9 million restricted for debt service and \$0.7 million restricted for Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) asset, leaving a negative \$190.8 million in unrestricted net position.

At June 30, 2020, the district's governmental funds reported combined ending fund balances of \$182.8 million.

## OVERVIEW OF THE FINANCIAL STATEMENTS

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

### GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

The statement of net position presents information on all the district's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The statement of activities presents information showing how the district's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

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

### FUND FINANCIAL STATEMENTS

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the district can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

## GOVERNMENTAL FUNDS

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

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

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

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

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

## PROPRIETARY FUNDS

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

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

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

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

## FIDUCIARY FUNDS

Fiduciary funds are used to account for resources held for the benefit of parties outside the district. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the district's own programs. The accounting used for fiduciary funds is the same as that used for governmental funds.

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

## NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 15 through 43 of this report.

## OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as schedules of the proportionate share of net pension liability for the state public retirement system, schedule of changes in total other post-employment benefits, as well as budgetary comparison information for the General Fund. This required supplementary information can be found on pages 44 through 46 of this report.

The budgetary comparison statements for the other major funds, Debt Service, PERS Debt Service and Capital Projects funds, along with the combining statements referred to earlier, in connection with non-major governmental funds, are presented immediately following the required supplementary information. This information can be found on pages 47 through 59 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may, over time, serve as a useful indicator of the district's financial position. At June 30, 2020, the district had assets of \$315.2 million and deferred outflows of resources of \$23.3 million, liabilities of \$275.2 million and deferred inflows of \$7.8 million, resulting in a net position of \$55.6 million.

A large portion of the district's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and vehicles and equipment) less any related debt used to acquire those assets that is still outstanding. The district uses these capital assets for classrooms and supporting services for providing kindergarten through twelfth grade education; consequently, the assets are not available for future spending. Although the district's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Capital assets, net of accumulated depreciation, represent 23% of total assets; cash and investments account for 63%. These percentages flipped in fiscal year 2018-19 due to a large infusion of cash from the July 2018 issuance of \$160.0 million in general obligation bonds to finance capital improvements. Bond proceeds will be spent over the course of the next few years and are not available for general operations.

The district's largest liability, comprising 93% of the total liabilities, are noncurrent liabilities. Noncurrent liabilities increased significantly in fiscal year 2018-19 as a result of a general obligation bond issuance of \$160.0 million for improved school facilities but decreased in fiscal year 2019-20 as long-term debt payments are made.

### DISTRICT'S NET POSITION

The net position of the district in the government-wide financial statements is \$55.6 million. Of this amount, \$244.8 million was invested in capital assets, net of related debt. The remaining balance included \$.9 million restricted for debt service and \$0.7 million restricted for the PERS RHIA asset, leaving a negative \$190.8 million in unrestricted net position that is insufficient in meeting long-term obligations. This is not uncommon since local governments operate more on a pay-as-you-go basis for everyday management.

The district's overall net position increased by \$4.4 million over the prior year. The increase in net position reflects an increase in total assets and deferrals of \$6.1 million mainly due to the addition of \$30.0 in capital assets from use of the funds from the July 2018 general obligation bond issuance; planned spend downs of cash of \$18.8 million; and a reduction in depreciable capital assets of \$3.3 million due to depreciation expense. In addition, there was an overall increase in total liabilities and deferrals of \$1.8 million, which reflects key changes of a \$5.8 million increase in accounts payable due to increased bond capital construction activity which is offset by long-term debt payments and increases to pension and OPEB liabilities.

Table 1: Condensed Statement of Net Position

|   | Governmental Activities |                      |                     |
|---|-------------------------|----------------------|---------------------|
|   | 2020                    | 2019                 | Change              |
| <b>Assets</b>                                   |                         |                      |                     |
| Current and other assets                        | \$ 204,858,964          | \$ 223,409,588       | \$ (18,550,624)     |
| Land and construction in progress               | 38,666,542              | 9,656,859            | 29,009,683          |
| Capital assets, net of accumulated depreciation | 71,707,191              | 75,023,475           | (3,316,284)         |
| <b>Total assets</b>                             | <b>315,232,697</b>      | <b>308,089,922</b>   | <b>7,142,775</b>    |
| Pension Related Deferred Outflows               | 23,281,375              | 24,292,377           | (1,011,002)         |
| <b>Liabilities</b>                              |                         |                      |                     |
| Current liabilities                             | 20,123,274              | 16,971,021           | 3,152,253           |
| Noncurrent liabilities                          | 254,962,731             | 258,632,649          | (3,669,918)         |
| <b>Total liabilities</b>                        | <b>275,086,005</b>      | <b>275,603,670</b>   | <b>(517,665)</b>    |
| Pension Related Deferred Inflows                | 7,774,752               | 5,590,132            | 2,184,620           |
| <b>Net position</b>                             |                         |                      |                     |
| Net investment in capital assets                | 244,774,593             | 71,266,392           | 173,508,201         |
| Restricted for various purposes                 | 1,566,009               | 188,636,195          | (187,070,186)       |
| Unrestricted                                    | (190,779,395)           | (22,045,417)         | (168,733,978)       |
| <b>Total net position</b>                       | <b>\$ 55,561,207</b>    | <b>\$ 51,188,497</b> | <b>\$ 4,372,710</b> |

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

#### DISTRICT'S CHANGES IN NET POSITION

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

Table 2: Condensed Statement of Changes of Net Position

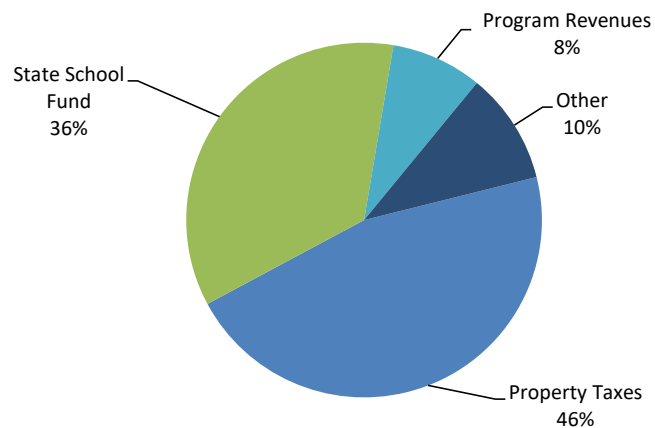
|   | 2020                  | 2019                  | Change                |
|---|-----------------------|-----------------------|-----------------------|
| <b>Program revenues</b>                 |                       |                       |                       |
| Charges for services                    | \$ 1,757,824          | \$ 2,516,483          | \$ (758,659)          |
| Operating grants and contributions      | 7,223,473             | 7,709,782             | (486,309)             |
| <b>Total program revenues</b>           | <b>\$ 8,981,297</b>   | <b>\$ 10,226,265</b>  | <b>\$ (1,244,968)</b> |
| <b>General revenues</b>                 |                       |                       |                       |
| Property taxes                          | 49,909,475            | 47,969,748            | 1,939,727             |
| State school fund                       | 38,474,357            | 35,580,286            | 2,894,071             |
| Common school fund                      | 945,382               | 1,029,035             | (83,653)              |
| Unrestricted state and local revenue    | 3,779,143             | 2,345,725             | 1,433,418             |
| Intermediate sources                    | 893,551               | 1,072,147             | (178,596)             |
| Gain (Loss) on Sale of Capital Asset    | -                     | (2,309)               | 2,309                 |
| Investment earnings                     | 5,413,301             | 6,837,007             | (1,423,706)           |
| <b>Total general revenues</b>           | <b>\$ 99,415,209</b>  | <b>\$ 94,831,639</b>  | <b>\$ 4,583,570</b>   |
| <b>Total revenues</b>                   | <b>\$ 108,396,506</b> | <b>\$ 105,057,904</b> | <b>\$ 3,338,602</b>   |
| <b>Program expenses</b>                 |                       |                       |                       |
| Instruction                             | 56,364,892            | 51,898,760            | 4,466,132             |
| Support services                        | 38,833,039            | 33,855,885            | 4,977,154             |
| Enterprise and community services       | 3,928,452             | 3,867,842             | 60,610                |
| Interest expense                        | 4,897,413             | 5,175,218             | (277,805)             |
| <b>Total program expenses</b>           | <b>\$ 104,023,796</b> | <b>\$ 94,797,705</b>  | <b>\$ 9,226,091</b>   |
| <b>Change in net position</b>           | <b>4,372,710</b>      | <b>10,260,199</b>     | <b>(5,887,489)</b>    |
| <b>Net position - beginning of year</b> | <b>51,188,497</b>     | <b>40,928,298</b>     | <b>10,260,199</b>     |
| <b>Net position - end of year</b>       | <b>\$ 55,561,207</b>  | <b>\$ 51,188,497</b>  | <b>\$ 4,372,710</b>   |

**REVENUES**

Since the district's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the district may not charge for its core services. General revenues cover the significant amount of the funding required for program expenses. General revenues increased over the prior year due to increases in property taxes, state school fund allocations and unrestricted state and local revenues. Property taxes and state school funding combined for 89% of general revenues.

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

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



Operating grants and contributions represent 7% of total revenues. Included in this category is \$1.6 million for federal reimbursement under the school nutrition program. These revenues are down \$0.1 million from the prior year reflecting the impact of the pandemic. This trend continues over other federal grants such as title and special education as award levels increase but actual spending has decreased \$0.1 million from the prior year. Implementing plans from new awards has slowed due to the pandemic.

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

### EXPENSES

Expenses related to governmental activities are presented in four broad functional categories: instruction, support services, enterprise and community services, and interest expense. Costs of direct classroom instruction activities account for 54% of the total expenses of \$104.0 million. Costs to provide services to students typically reflect normal increases for items such as salaries, benefits, supplies and services. Total program expenses increased 10% over the prior year or \$9.2 million. Contract settlements with employee union groups, increased retirement and other benefit costs are the significant factor for the increase. The district also implemented a new comprehensive program targeting social and emotional support to students.

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

### GOVERNMENTAL FUNDS

The focus of the district's governmental funds is to provide information on 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, 2020, the district's governmental funds reported combined ending fund balances of \$182.8 million, a decrease over the prior year combined ending fund balances of \$209.2 million. Of this amount, \$170.0 million is restricted or committed and not available to meet the general obligations of the district. Additional information on the district's fund balance constraints can be found in Note 15 on page 42 of this report.

*General Fund.* The General Fund is the chief operating fund of the district and pays for instructional programs, daily operations of schools, and general support functions. At fiscal year end, the General Fund total ending fund balance was \$12.7 million, a decrease of \$3.7 million in a planned spending of excess reserves in alignment the districts strategic long-term financial plan that still maintains compliance with board fiscal policy. The ending fund balance represents 15% of total 2019-20 General Fund expenditures.

*Debt Service and PERS UAL Fund.* These funds set aside funds for payment of debt service. The Debt Service ending fund balance is \$0.9 million, a reduction of \$0.1 million from the prior year. The PERS Debt Service ending fund balance is \$.08 million, a reduction of \$.01 million. Tax levies and rates are adjusted annually to meet debt service needs.

*Capital Projects Fund.* The Capital Projects Fund houses the 2018 General Obligation bond proceeds for capital construction. The ending fund balance reflects a decrease of \$21.9 million from the prior year due to the first full year of expenditures of the general obligation bonds. All funds are legally obligated for voter approved capital improvements.

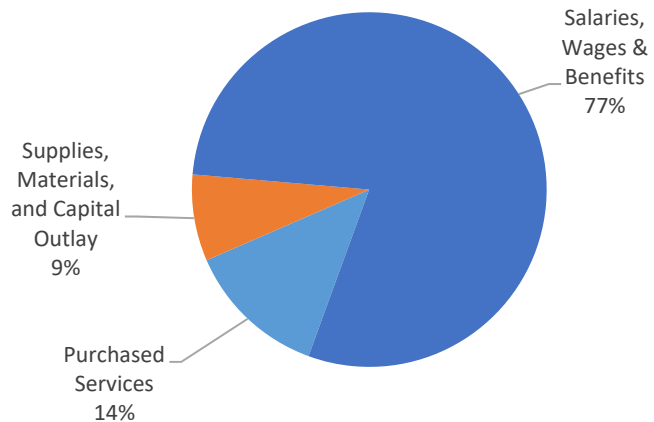
**GENERAL FUND BUDGETARY HIGHLIGHTS**

*Original budget compared to final budget.* During the year, there were two supplemental budgets and two appropriations transfers that were adopted for 2019-20.

*Final budget compared to actual results.* General Fund revenues in 2019-20 totaled \$79.6 million, an increase of \$3.6 million from the prior year. The most significant factor was the increased allocation to the state school funding allocation for all districts. This revenue is the largest source of General Fund revenue at \$38.4 million for 2019-20. Actual total revenues came in at 99.7% of final budget.

The community's continued support of a local option tax levy has provided significant additional capacity for the district's operations, representing 8.9% of 2019-20 General Fund operating revenues. This revenue source is not included as a factor in the state funding formula, thereby adding additional resources to the General Fund. In fiscal year 2019-20, local option levy collections totaled \$7.2 million, stable with the prior year and 101.1% of final budget.

As an educational agency, expenditures are comprised mostly of staff. Board direction targets a maximum expenditure ratio of 85% for salaries and benefits and 15% for supplies, services, and other. At June 30, 2020, the chart at right reflects that the district complies with that goal.



Expenditures for 2019-20 reflect an increase of \$9.0 million, or 12.0%, mainly due to increases in work force contractual salary and benefit compensation agreements and an additional 40 FTE to support student education. Several new programs were implemented such the social and emotional support team to provide more comprehensive services to students and families. The district

increased spending to draw down excess reserves and early implement new programs for upcoming state funding streams starting the next fiscal year. The district expended 96.4% of the final amended budget. General Fund reserves remained fully funded in alignment with board policy.

#### PROPRIETARY FUND

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

Net position of the proprietary fund at year-end amounted to \$7.5 million all of which is considered unrestricted yet dedicated to the purpose of the fund. The net position increased \$0.8 million from the prior year and is dedicated for employee benefits, insurance and risk management services.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

##### *CAPITAL ASSETS*

The district's investment in capital assets for its governmental activities as of June 30, 2020, amounted to \$181.7 million. This investment in capital assets includes land, buildings and improvements, and vehicles and equipment. The total depreciation related to the district's investment in capital assets for the current fiscal year amounted to \$3.8 million, and total capital assets net of accumulated depreciation is \$71.7 million. Construction in progress at June 30, 2020 reflects the initiation of bond funded capital improvements.

Table 3: 2018-19 Investment in Capital Assets for Governmental Activities

|                                 | 2020                  | 2019                  | Change               |
|---------------------------------|-----------------------|-----------------------|----------------------|
| Land                            | \$ 2,629,247          | \$ 2,629,247          | \$ -                 |
| Buildings and Site Improvements | 136,106,475           | 136,009,187           | 97,288               |
| Construction in Progress        | 36,037,295            | 7,027,612             | 29,009,683           |
| Vehicles and Equipment          | 6,958,912             | 6,605,956             | 352,956              |
|                                 | <u>\$ 181,731,929</u> | <u>\$ 152,272,002</u> | <u>\$ 29,459,927</u> |

Additional information on the district's capital assets can be found in Note 8 on page 28 of this report.

##### *LONG-TERM DEBT*

At the end of the 2019-20 fiscal year, the district had total debt outstanding of \$203.2 million, reflecting \$11.2 in payment redemptions and \$1.0 million in a new capital lease for instructional purposes. The debt amount is comprised of limited tax pension obligations, general obligation bonds, accrued interest, bond premium amortization and capital leases.

State statutes limit the amount of general obligation debt a school district may issue based on a formula for determining the percentage of the real market value of all taxable properties within the school district. The district's general obligation bond debt capacity is 7.95% of real market value or \$666.0 million, which is significantly in excess of the district's outstanding general obligation debt.

In July 2018, Moody's Investors Service and S&P Global Ratings performed an analysis of the district's finances in order to provide an updated bond rating in preparation for the issuance of \$160.0 million in general obligation bonds approved by voters in May 2018. Moody's gave the district an Aa1 bond rating, while S&P gave the district an AA+ rating. In their summary report, Moody's cited the strength of the district's reserves, strong liquidity in operating funds, and prudent leadership with financial policies as significant factors in the rating. The district is issued the

remaining balance of the voter bond authorization, \$39.9 million, in December 2020 and Moody's reaffirmed the Aa1 rating.

Additional information on the district's long-term liabilities can be found in Note 7 on pages 25 through 27 of this report.

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

Across the State of Oregon, school districts continue to be faced with similar ongoing economic challenges to meet the diverse needs of all students without state funding at a level to fully support services those needs. The district works strategically to provide programs and services to support students within available funding by ensuring a district-wide focus on how to close the opportunity gap for those students navigating poverty, students with disabilities, emerging bilingual students, and students of color.

Through a collaborative process in developing the budget for the 2019-20 fiscal year, the following strategic investments were prioritized:

- Enhancing programs that support student social and emotional learning
- Advancing racial equity, workforce diversity and inclusive practices
- Rethinking the school library to improve information literacy
- Taking action on sustainability
- Building and renovating school facilities that transform teaching and learning

State funding in the 2019-21 biennium is based on the legislatively adopted \$9.0 billion K-12 budget, with 49% distribution in year one. The Governor's budget represents a 9.8% increase in K-12 funding.

The type and number of students enrolled are driving factors in the allocation of state funding and the structure of staffing to serve those students and therefore is closely monitored. October 1, 2019, reflects a total student enrollment of 6,612 including all regular and alternative education students. Enrollment decreased by 71 students from the prior year. In 2020-21, the pandemic has reconfigured how students are accessing their education with 785 students moving to the district's new online program and 306 students shifting to home schooling. Home schooled students are expected to gradually return to onsite or online learning as the impact of the pandemic lessens. Additional federal grant funding has mitigated financial swings during the pandemic and is expected to continue to do so.

General Fund salaries and benefits totaled \$66.8 million, or 99.4% of final budgeted requirements for 2019-20, an increase of 14.9% compared to the 2018-19 actual. Total FTE in 2019-20 was 745.8, an increase of 39.8 FTE compared to 2018-19. All three employee groups negotiated new agreements effective 2020-21, which will result in a supplemental budget action by the board to increase budgets for salaries and benefits due to the timing of contract settlements.

In spring 2019, the Oregon Legislature passed and the Governor signed the Student Success Act (HB 3427) into law. When fully implemented, the state will see an additional \$1 billion investment in schools each year. The Student Success Act dedicates at least half of its funding to a newly established Student Investment account that will be distributed as non-competitive grants to all Oregon school districts and eligible charter schools. Districts are allowed to invest these grant funds toward reducing class size, providing a well-rounded education, increasing instructional time and addressing student health and safety. Through the Student Investment Account, the district was expected to receive about \$5 million per year, starting with the 2020-21 school year, to meet student's mental and behavioral health needs, increase academic achievement, and reduce academic disparities for historically underserved students. In 2020-21 as the state rebalanced its budget due to the pandemic, reductions were made in this revenue stream. The district now expects to receive \$1.7 million. Implementation of additional programs has been delayed

for the present. Oregon's economic outlook has fared better than expected during the pandemic and is on the forefront as all look for and monitor the return to more stable funding at the state level.

## **REQUESTS FOR INFORMATION**

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



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# **BASIC FINANCIAL STATEMENTS**



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

This Page Intentionally Left Blank

## CORVALLIS SCHOOL DISTRICT 509J

Benton County, Oregon

## STATEMENT OF NET POSITION

June 30, 2020

|   | Governmental<br>Activities |
|---|----------------------------|
| <b>ASSETS</b>   |                            |
| Current Assets  |                            |
| Cash and Investments                                  | \$ 198,812,496             |
| Receivables:  |                            |
| Accounts/Grants                                       | 3,376,001                  |
| Property Taxes  | 1,191,916                  |
| Intergovernmental                                     | 510,001                    |
| Inventory   | 284,419                    |
| Total Current Assets                                  | <u>204,174,833</u>         |
| Noncurrent Assets                                     |                            |
| Net OPEB Asset - RHIA                                 | 684,131                    |
| Capital Assets, Non-Depreciable                       | 38,666,542                 |
| Capital Assets, Depreciable, Net                      | 71,707,191                 |
| Total Noncurrent Assets                               | <u>111,057,864</u>         |
| Total Assets  | <u>315,232,697</u>         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                 |                            |
| Pension Related Deferrals - PERS                      | 22,627,042                 |
| OPEB Related Deferrals - Health Insurance             | 654,333                    |
| Total Deferred Outflows                               | <u>23,281,375</u>          |
| Total Assets and Pension Related Deferrals            | <u>338,514,072</u>         |
| <b>LIABILITIES</b>                                    |                            |
| Current Liabilities                                   |                            |
| Accounts Payable                                      | 8,264,465                  |
| Accrued Salaries and Benefits                         | 4,198,580                  |
| Unearned Revenue                                      | 100,033                    |
| Intergovernmental Payable                             | 297,348                    |
| Accrued Vacation Payable                              | 330,357                    |
| Other Current Liabilities                             | 10,633                     |
| Bond & Note Interest Payable                          | 336,360                    |
| Long-term Liabilities, Current Portion                | 6,677,606                  |
| Total Current Liabilities                             | <u>20,215,382</u>          |
| Noncurrent Liabilities                                |                            |
| Long-term Liabilities, Net of Current Portion         | 196,510,830                |
| Bond & Note Interest Payable, Net of Current Portion  | 44,552                     |
| Net Pension Liability - PERS                          | 52,956,449                 |
| Post Employment Benefit Obligation - Health Insurance | 5,450,900                  |
| Total Noncurrent Liabilities                          | <u>254,962,731</u>         |
| Total Liabilities                                     | <u>275,178,113</u>         |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                  |                            |
| Pension Related Deferrals - PERS                      | 6,177,396                  |
| OPEB Related Deferrals - Health Insurance             | 1,458,442                  |
| OPEB Related Deferrals - RHIA                         | 138,914                    |
| Total Deferred Inflows                                | <u>7,774,752</u>           |
| Total Liabilities and Pension Related Deferrals       | <u>282,952,865</u>         |
| <b>NET POSITION</b>                                   |                            |
| Net Investment in Capital Assets                      | 244,774,593                |
| Restricted for RHIA Asset                             | 684,131                    |
| Restricted for Debt Service                           | 881,878                    |
| Unrestricted  | (190,779,395)              |
| Total Net Position                                    | <u>\$ 55,561,207</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, 2020**

| <u>Functions/Programs</u>         | <u>Expenses</u>       | <u>Program Revenues</u>         |   | <u>Net (Expense) Revenue and Changes<br/>in Net Position</u> |
|-----------------------------------|-----------------------|---------------------------------|---|--|
|                                   |                       | <u>Charges for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Primary Government<br/>Governmental<br/>Activities</u>    |
| Instruction                       | \$ 56,364,892         | \$ 7,965                        | \$ 3,327,811                                      | \$ (53,029,116)  |
| Support Services                  | 38,833,039            | 847,940                         | 2,095,782   | (35,889,317)   |
| Enterprise and Community Services | 3,928,452             | 901,919                         | 1,799,880   | (1,226,653)  |
| Interest on Long-Term Debt        | <u>4,897,413</u>      | <u>-</u>                        | <u>-</u>  | <u>(4,897,413)</u>   |
| Total Governmental Activities     | <u>\$ 104,023,796</u> | <u>\$ 1,757,824</u>             | <u>\$ 7,223,473</u>                               | <u>(95,042,499)</u>  |
| General Revenues:                 |                       |                                 |   |  |
|                                   |                       |                                 |   | 37,294,209   |
|                                   |                       |                                 |   | 12,615,266   |
|                                   |                       |                                 |   | 38,474,357   |
|                                   |                       |                                 |   | 945,382  |
|                                   |                       |                                 |   | 3,093,567  |
|                                   |                       |                                 |   | 685,576  |
|                                   |                       |                                 |   | 893,551  |
|                                   |                       |                                 |   | <u>5,413,301</u>   |
|                                   |                       |                                 |   | <u>99,415,209</u>  |
|                                   |                       |                                 |   | 4,372,710  |
|                                   |                       |                                 |   | <u>51,188,497</u>  |
|                                   |                       |                                 |   | <u>\$ 55,561,207</u>   |

See accompanying notes to the basic financial statements

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

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2020**

|   | GENERAL<br>FUND       | DEBT<br>SERVICE<br>FUND | PERS<br>DEBT SERVICE<br>FUND | CAPITAL<br>PROJECTS<br>FUND | NONMAJOR<br>GOVERNMENTAL<br>FUNDS | TOTAL<br>GOVERNMENTAL<br>FUNDS |
|---|-----------------------|-------------------------|------------------------------|-----------------------------|-----------------------------------|--------------------------------|
| <b>ASSETS</b>   |                       |                         |                              |                             |                                   |                                |
| Cash & Cash Equivalents   | \$ 198,783,205        | \$ -                    | \$ 29,291                    | \$ -                        | \$ -                              | \$ 198,812,496                 |
| Receivables:  |                       |                         |                              |                             |                                   |                                |
| Accounts/Grants   | 153,090               | -                       | -                            | 684,179                     | 2,538,732                         | 3,376,001                      |
| Intergovernmental   | 510,001               | -                       | -                            | -                           | -                                 | 510,001                        |
| Property Taxes  | 914,187               | 277,729                 | -                            | -                           | -                                 | 1,191,916                      |
| Due from Other Funds  | 85,302                | 841,189                 | 49,069                       | 171,076,104                 | 3,596,037                         | 175,647,701                    |
| Inventory   | -                     | -                       | -                            | -                           | 284,419                           | 284,419                        |
| <br>  |                       |                         |                              |                             |                                   |                                |
| Total Assets  | <u>\$ 200,445,785</u> | <u>\$ 1,118,918</u>     | <u>\$ 78,360</u>             | <u>\$ 171,760,283</u>       | <u>\$ 6,419,188</u>               | <u>\$ 379,822,534</u>          |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> |                       |                         |                              |                             |                                   |                                |
| Liabilities:  |                       |                         |                              |                             |                                   |                                |
| Accounts Payable  | \$ 1,079,317          | \$ -                    | \$ -                         | \$ 6,434,833                | \$ 676,410                        | \$ 8,190,560                   |
| Accrued Salaries and Benefits   | 2,060,626             | -                       | -                            | -                           | -                                 | 2,060,626                      |
| Unearned Revenue  | -                     | -                       | -                            | -                           | 100,033                           | 100,033                        |
| Due to Other Funds  | 183,838,833           | -                       | -                            | -                           | 1,813,976                         | 185,652,809                    |
| <br>  |                       |                         |                              |                             |                                   |                                |
| Total Liabilities   | <u>186,978,776</u>    | <u>-</u>                | <u>-</u>                     | <u>6,434,833</u>            | <u>2,590,419</u>                  | <u>196,004,028</u>             |
| <br>  |                       |                         |                              |                             |                                   |                                |
| Deferred Inflows of Resources:  |                       |                         |                              |                             |                                   |                                |
| Unavailable Revenue-Property Taxes                                      | <u>787,873</u>        | <u>237,040</u>          | <u>-</u>                     | <u>-</u>                    | <u>-</u>                          | <u>1,024,913</u>               |
| <br>  |                       |                         |                              |                             |                                   |                                |
| Fund Balances (Deficit):  |                       |                         |                              |                             |                                   |                                |
| Nonspendable  | -                     | -                       | -                            | -                           | 284,419                           | 284,419                        |
| Restricted  | -                     | 881,878                 | -                            | 165,325,450                 | -                                 | 166,207,328                    |
| Committed   | -                     | -                       | 78,360                       | -                           | 3,544,350                         | 3,622,710                      |
| Assigned  | 12,679,136            | -                       | -                            | -                           | -                                 | 12,679,136                     |
| <br>  |                       |                         |                              |                             |                                   |                                |
| Total Fund Balances   | <u>12,679,136</u>     | <u>881,878</u>          | <u>78,360</u>                | <u>165,325,450</u>          | <u>3,828,769</u>                  | <u>182,793,593</u>             |
| <br>  |                       |                         |                              |                             |                                   |                                |
| Total Liabilities, Deferred Inflows<br>of Resources and Fund Balances   | <u>\$ 200,445,785</u> | <u>\$ 1,118,918</u>     | <u>\$ 78,360</u>             | <u>\$ 171,760,283</u>       | <u>\$ 6,419,188</u>               | <u>\$ 379,822,534</u>          |

See accompanying notes to the basic financial statements

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

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2020**

|   |                      |                      |
|---|----------------------|----------------------|
| TOTAL FUND BALANCES-GOVERNMENTAL FUNDS  | \$                   | 182,793,593          |
| Capital assets are not financial resources and therefore are not reported in the governmental funds.  |                      |                      |
| Cost  | \$                   | 181,731,929          |
| Accumulated Depreciation  |                      | <u>(71,358,196)</u>  |
|   |                      | 110,373,733          |
| A portion of the property taxes are collected after year-end but are not available soon enough to pay for the current years' operations, and therefore are not reported as revenue in the governmental funds.   |                      |                      |
|   |                      | 1,024,913            |
| Internal service funds are used by management to charge the costs of insurance activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.   |                      |                      |
|   |                      | 7,485,268            |
| 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   | (52,956,449)         |                      |
| Deferred Pension Related Inflows - PERS   | (6,177,396)          |                      |
| Deferred Pension Related Outflows - PERS  | 22,627,042           |                      |
| Net OPEB Asset - RHIA   | 684,131              |                      |
| OPEB Related Inflows - Health Insurance   | (1,458,442)          |                      |
| Net OPEB Liability - Health Insurance   | (5,450,900)          |                      |
| OPEB Related Outflows - Health Insurance  | 654,333              |                      |
| OPEB Related Inflows - RHIA   | <u>(138,914)</u>     | (42,216,595)         |
| Long-term liabilities applicable to the governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. |                      |                      |
| Long term Liabilities:  |                      |                      |
| Capital Leases payable  | (1,344,841)          |                      |
| Accrued Vacation payable  | (330,357)            |                      |
| Accreted Interest payable   | (44,552)             |                      |
| Bond Interest payable   | (336,360)            |                      |
| Premium on bonds payable  | (25,829,549)         |                      |
| Pension obligation bonds payable  | (16,475,000)         |                      |
| General obligation bonds payable  | <u>(159,539,046)</u> | <u>(203,899,705)</u> |
| TOTAL NET POSITION  | \$                   | <u>55,561,207</u>    |

See accompanying notes to the basic financial statements

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the year ended June 30, 2020**

|   | GENERAL<br>FUND      | DEBT<br>SERVICE<br>FUND | PERS<br>DEBT SERVICE<br>FUND | CAPITAL<br>PROJECTS<br>FUND | NONMAJOR<br>GOVERNMENTAL<br>FUNDS | TOTAL<br>GOVERNMENTAL<br>FUNDS |
|---|----------------------|-------------------------|------------------------------|-----------------------------|-----------------------------------|--------------------------------|
| <b>REVENUES</b>                             |                      |                         |                              |                             |                                   |                                |
| Local Sources                               | \$ 38,911,776        | \$ 12,751,880           | \$ 2,395,772                 | \$ 4,277,725                | \$ 3,674,300                      | \$ 62,011,453                  |
| Intermediate Sources                        | 684,546              | -                       | -                            | -                           | 209,005                           | 893,551                        |
| State Sources                               | 39,912,413           | -                       | -                            | -                           | 3,544,371                         | 43,456,784                     |
| Federal Sources                             | 89,357               | -                       | -                            | -                           | 4,391,439                         | 4,480,796                      |
| <b>Total Revenues</b>                       | <b>79,598,092</b>    | <b>12,751,880</b>       | <b>2,395,772</b>             | <b>4,277,725</b>            | <b>11,819,115</b>                 | <b>110,842,584</b>             |
| <b>EXPENDITURES</b>                         |                      |                         |                              |                             |                                   |                                |
| <b>Current:</b>                             |                      |                         |                              |                             |                                   |                                |
| Instruction                                 | 47,918,418           | -                       | -                            | -                           | 4,634,848                         | 52,553,266                     |
| Support Services                            | 35,144,630           | -                       | -                            | 6,250                       | 1,828,451                         | 36,979,331                     |
| Community Services                          | 480,629              | -                       | -                            | -                           | 3,182,165                         | 3,662,794                      |
| Facilities Acquisition                      | -                    | -                       | -                            | 26,208,971                  | 2,794,462                         | 29,003,433                     |
| Debt Service                                | 769,843              | 12,858,250              | 2,406,508                    | -                           | -                                 | 16,034,601                     |
| <b>Total Expenditures</b>                   | <b>84,313,520</b>    | <b>12,858,250</b>       | <b>2,406,508</b>             | <b>26,215,221</b>           | <b>12,439,926</b>                 | <b>138,233,425</b>             |
| Revenues over (under) expenditures          | (4,715,428)          | (106,370)               | (10,736)                     | (21,937,496)                | (620,811)                         | (27,390,841)                   |
| <b>Other Financing Sources, (Uses):</b>     |                      |                         |                              |                             |                                   |                                |
| Capital Lease Issuance                      | 1,020,691            | -                       | -                            | -                           | -                                 | 1,020,691                      |
| <b>Total other financing sources (Uses)</b> | <b>1,020,691</b>     | <b>-</b>                | <b>-</b>                     | <b>-</b>                    | <b>-</b>                          | <b>1,020,691</b>               |
| <b>Net Change in Fund Balance</b>           | <b>(3,694,737)</b>   | <b>(106,370)</b>        | <b>(10,736)</b>              | <b>(21,937,496)</b>         | <b>(620,811)</b>                  | <b>(26,370,150)</b>            |
| Fund balance, beginning                     | 16,373,873           | 988,248                 | 89,096                       | 187,262,946                 | 4,449,580                         | 209,163,743                    |
| <b>Fund balance, ending</b>                 | <b>\$ 12,679,136</b> | <b>\$ 881,878</b>       | <b>\$ 78,360</b>             | <b>\$ 165,325,450</b>       | <b>\$ 3,828,769</b>               | <b>\$ 182,793,593</b>          |

See accompanying notes to the basic financial statements

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

**Reconciliation of the Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**to the Statement of Activities**  
**For the year ended June 30, 2020**

TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS \$ (26,370,150)

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 | \$ 29,469,088      |            |
| Less current year depreciation  | <u>(3,775,689)</u> | 25,693,399 |

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

|                                      |                  |           |
|--------------------------------------|------------------|-----------|
| Issuance of New Debt                 | (1,020,691)      |           |
| Principal Payments on Long-Term-Debt | <u>8,021,967</u> | 7,001,276 |

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

|   |                  |           |
|---|------------------|-----------|
| Accretion of discount on pension obligation bonds | 977,865          |           |
| Amortization of bond premiums                     | <u>2,220,432</u> | 3,198,297 |

Change in net OPEB obligation - Health Insurance (49,007)

Change in net OPEB obligation - RHIA 267,830

The PERS Pension Expense and the changes in deferred inflows and outflows related to the Net Pension Liability represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. (6,086,668)

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 |  | (83,076) |
|-----------------------|--|----------|

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. 72,288

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. 850,139

Compensated absences are recognized as expenditure in the governmental funds when they are paid. In the Statement of Activities, these liabilities are recognized as an expenditure when earned. (121,618)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 4,372,710

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J  
Benton County, Oregon

STATEMENT OF NET POSITION - PROPRIETARY FUND  
June 30, 2020

---

INTERNAL SERVICE FUND

|                           | <u>Insurance</u>                              |
|---------------------------|---|
| ASSETS                    |   |
| Due From Other Funds      | <u>\$          9,707,760</u>                  |
| TOTAL ASSETS              | <u>                  9,707,760</u>            |
| LIABILITIES               |   |
| Current Liabilities:      |   |
| Accounts Payable          | 73,905  |
| Payroll Liabilities       | 2,137,954                                     |
| Other Current Liabilities | <u>          10,633</u>                       |
| TOTAL LIABILITIES         | <u>          2,222,492</u>                    |
| NET POSITION              |   |
| Unrestricted              | <u>          7,485,268</u>                    |
| TOTAL NET POSITION        | <u><u>          \$          7,485,268</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, 2020**

INTERNAL SERVICE FUND

|                          | <u>Insurance</u>    |
|--------------------------|---------------------|
| OPERATING REVENUES       |                     |
| Charges for services     | \$ 15,016,055       |
| Miscellaneous revenue    | <u>21,779</u>       |
| TOTAL OPERATING REVENUES | <u>15,037,834</u>   |
| OPERATING EXPENSES       |                     |
| Support services         | <u>14,187,695</u>   |
| TOTAL OPERATING EXPENSES | <u>14,187,695</u>   |
| CHANGE IN NET POSITION   | 850,139             |
| NET POSITION - BEGINNING | <u>6,635,129</u>    |
| NET POSITION - ENDING    | <u>\$ 7,485,268</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, 2020**

INTERNAL SERVICE FUND

|  | Insurance     |
|--|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES   |               |
| Received for services  | \$ 15,016,055 |
| Received for miscellaneous purposes  | 21,779        |
| Payments for goods and services  | (14,027,419)  |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES                                 | 1,010,415     |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES                             |               |
| Loans to other funds   | (1,010,415)   |
| NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES                            | (1,010,415)   |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS                                 | -             |
| CASH AND CASH EQUIVALENTS, BEGINNING   | -             |
| CASH AND CASH EQUIVALENTS, ENDING  | \$ -          |
| RECONCILIATION OF OPERATING LOSS TO NET CASH<br>USED BY OPERATING ACTIVITIES:        |               |
| Operating Income   | \$ 850,139    |
| Adjustments to Reconcile Operating Loss to<br>Net Cash Used By Operating Activities: |               |
| Increase (decrease) in Accounts Payable  | 37,867        |
| Increase (decrease) in Accrued Liabilities   | 122,409       |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES                                 | \$ 1,010,415  |

See accompanying notes to the basic financial statements

CORVALLIS SCHOOL DISTRICT 509J  
Benton County, Oregon

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND

June 30, 2020

---

|                            | Agency Fund                               |
|----------------------------|---|
|                            | Corvallis Public<br>Schools<br>Foundation |
|                            |   |
| ASSETS                     |   |
| Due from Other Funds       | \$ 297,348                                |
| TOTAL ASSETS               | \$ 297,348                                |
| LIABILITIES                |   |
| Accounts Payable           | \$ 525                                    |
| Held in Trust for Programs | 296,823                                   |
| TOTAL LIABILITIES          | \$ 297,348                                |

See accompanying notes to the basic financial statements

**CORVALLIS SCHOOL DISTRICT 509J**  
BENTON COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

This Page Intentionally Left Blank

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

---

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

**A. THE FINANCIAL REPORTING ENTITY**

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

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

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

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

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

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

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

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors, or through constitutional provisions or enabling resolutions.

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

---

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

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

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The proprietary fund (internal service) and fiduciary fund financial statements are reported using the accrual basis of accounting but agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

The following major governmental funds are reported:

**GENERAL FUND**

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund administered by the Department of Education.

**DEBT SERVICE FUND**

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

**PERS DEBT SERVICE FUND**

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

**CAPITAL PROJECTS FUND**

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

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

---

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

The following non-major governmental funds are reported:

**SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

The following proprietary fund is reported:

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

The following fiduciary fund is reported:

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

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

---

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

**FUND BALANCE**

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

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

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

The District has adopted Board Policy DA: Fiscal Policies, which guides the budget to create sufficient fund balances to provide sustainable program, protects the District from the inability to meet cash flow needs, and provides prudent reserves to meet unexpected events. General Fund reserves should target a 2.5% appropriated contingency, 5.0% appropriated rainy day reserve, 5.0% unappropriated ending fund balance (as a percentage of current resources, net of beginning fund balance), and targeted reserves as may be designated.

**NET POSITION**

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

Net Investment in Capital Assets – consists of all capital assets reduced by accumulated depreciation and the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

---

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

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

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

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

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense /expenditure) until then. At June 30, 2020, there were deferred outflows representing PERS pension related deferrals and OPEB related deferrals for health insurance 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, 2020, 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, 2020 management considers all accounts, including those from the public, fully collectible.

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

---

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

**SUPPLY INVENTORIES AND PREPAID ITEMS**

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

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

**GRANT ACCOUNTING**

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

**COMPENSATED ABSENCES**

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

**CAPITAL ASSETS**

Capital assets are recorded at original cost or estimated original cost. Donated works of art and similar items and capital assets received in service concession arrangement are recorded at their acquisition value on the date donated. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

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

**LONG TERM OBLIGATIONS**

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

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

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

---

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

**USE OF ESTIMATES**

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and requires disclosure of contingent assets and liabilities at the date of the financial statements as well as reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

**RETIREMENT PLANS**

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

**E. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs.

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

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

---

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

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**F. CASH AND CASH EQUIVALENTS**

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

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

**BUDGETARY INFORMATION**

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

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

During the year, there were two supplemental budgets and two appropriations transfers passed. Appropriations lapse at year-end. Budget amounts shown in the budgetary financial statements reflect the original and final amended budget.

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2020.

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

---

**NOTE 3. BUDGETARY BASIS OF ACCOUNTING**

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

**NOTE 4. CASH AND INVESTMENTS**

**DEPOSITS**

Deposits with financial institutions are comprised of bank demand deposits and certificates of deposit. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

**Credit Risk - Deposits**

In the case of deposits, the risk is that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2020, combined bank balances totaled \$1,613,876, of which \$250,000 was insured by FDIC and the remaining amount was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

**INVESTMENTS**

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

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

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

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

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

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

*Credit Risk - Investments*

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

*Interest Rate Risk*

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

The District holds investments in US Agency Securities through an investment account with a depository approved by the Board. The fair value of these securities is determined based on a level 1 classification due to their availability on open markets. At June 30, 2020, the District appeared to be in compliance with all policies regarding depositories, instruments and maturities.

*Concentration of Credit Risk*

At June 30, 2020, 17% of total investments were in the State Treasurer’s Investment Pool. State statutes do not limit the percentage of investments in this instrument. Oregon Revised Statutes require no more than 25 percent of the monies of a local government to be invested in bankers’ acceptances of any qualified financial institution. At June 30, 2020, there appeared to be compliance with all percentage restrictions.

Cash and Investments at June 30, 2020 (recorded at fair value) consisted of:

| Deposits With Financial Institutions | 2020           |
|--------------------------------------|----------------|
| Demand Deposits                      | \$ 687,503     |
| Investments                          | 198,122,943    |
| Cash on Hand                         | 2,050          |
| Total                                | \$ 198,812,496 |

There were the following investments and maturities:

| Investment Type                   | Fair Value     | Investment Maturities (in months) |                |       |
|-----------------------------------|----------------|-----------------------------------|----------------|-------|
|                                   |                | Less than 3                       | 3-18           | 18-59 |
| State Treasurer's Investment Pool | \$ 34,001,176  | \$ 34,001,176                     | \$ -           | \$ -  |
| Corporate Securities              | 6,797,178      | 3,399,592                         | 3,397,586      | -     |
| US Agency Securities              | 157,324,589    | 27,389,414                        | 129,935,175    | -     |
| Total                             | \$ 198,122,943 | \$ 64,790,182                     | \$ 133,332,761 | \$ -  |

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

---

**NOTE 5. INTERFUND RECEIVABLES/PAYABLES**

Interfund loans are used to finance operations between funds.

|                        | Receivable     | Payable        |
|------------------------|----------------|----------------|
| General                | \$ 85,302      | \$ 183,838,833 |
| Debt Service           | 841,189        | -              |
| PERS Debt Service      | 49,069         | -              |
| Capital Projects       | 171,076,104    | -              |
| Non-Major Governmental | 3,596,037      | 1,813,976      |
| Agency Fund            | 297,348        | -              |
| Internal Service Fund  | 9,707,760      | -              |
|                        | \$ 185,652,809 | \$ 185,652,809 |

**NOTE 6. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which commercial insurance is purchased. There were no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Also, the amounts of any settlements have not exceeded insurance coverage for the past three fiscal years.

**NOTE 7. LONG-TERM OBLIGATIONS**

**BONDS PAYABLE**

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

**General Obligation Bonds**

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

In July 2018, \$159,999,046 in general obligation bonds were issued to transform and update an aging school facilities infrastructure. The proceeds will be used to construct two new schools and provide critical updates to all other facilities. Principal and interest payments on the bonds are made annually with interest rates ranging from 3-5%.

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

---

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

*Pension Obligation Bonds*

In October 2002, \$24,299,733 in limited tax pension obligation bonds were issued to finance the unfunded actuarially accrued liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). The issuance of the bonds was considered an advance refunding of the UAL and resulted in an estimated present value savings of approximately \$6.5 million over the life of the bonds. The actual savings realized over the life of the bonds is uncertain because of the various legislative changes and legal issues pending with the PERS system which could impact the future required contribution rate. Interest on the deferred interest bonds is accreted semiannually at rates ranging from 2.06% to 6.10%.

*CAPITAL LEASES PAYABLE*

Capital leases are leases entered to finance the purchase of capital assets. Assets financed in this way are capitalized in the year the lease begins and are depreciated based upon the asset class purchased as stated in Note 1 – D. All assets fall into the vehicles and equipment asset class. As of June 30, 2020, there is \$1,344,842 in outstanding principal on all capital lease payables.

In January 2018, the District entered into a lease agreement with Oregon Clean Power Cooperative which is to be paid in yearly installments over 10 years with a total principal of \$104,000 and \$20,107 of attributable interest.

The District entered into several lease agreements with Apple Inc. to purchase iPads and related service agreements for the schools and students. In July 2016, the District entered a lease agreement which is to be paid in yearly installments over 4 years with a total principal of \$455,335 and no attributable interest. In June 2017, the District entered a lease agreement which is to be paid in four annual installments of \$120,540, with a total principal of \$482,160 and no attributable interest. In July 2018, the District entered a lease agreement which is to be paid in yearly installments over 4 years with a total principal of \$335,160 and no attributable interest. In July 2019, the District entered a lease agreement which is to be paid in yearly installments over 4 years with a total principal of \$940,692 and no attributable interest.

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

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

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

Changes in long-term debt are as follows:

|  | Interest<br>Rates | Original<br>Issue | Outstanding<br>July 1,<br>2019 | Issued              | Matured<br>and<br>Redeemed | Outstanding<br>June 30,<br>2020 | Due Within<br>One Year |
|--|-------------------|-------------------|--------------------------------|---------------------|----------------------------|---------------------------------|------------------------|
| <b>Limited Tax Pension Obligations</b> |                   |                   |                                |                     |                            |                                 |                        |
| OSBA 2002                              | 2.06-6.1%         | \$24,299,733      | \$ 16,992,135                  | \$ -                | \$ (517,135)               | \$ 16,475,000                   | \$ -                   |
| <b>General Obligation Bonds:</b>       |                   |                   |                                |                     |                            |                                 |                        |
| Series 2018                            | 3-5%              | 159,999,046       | 159,539,046                    | -                   | -                          | \$ 159,539,046                  | 4,595,522              |
| Series 2007                            | 4-5%              | 55,800,000        | 6,695,000                      | -                   | (6,695,000)                | -                               | -                      |
| Total bonds                            |                   |                   | 183,226,181                    | -                   | (7,212,135)                | 176,014,046                     | 4,595,522              |
| <b>Premium Related to Bonds</b>        |                   |                   |                                |                     |                            |                                 |                        |
| Unamortized premium on bonds 2018      |                   |                   | 27,264,524                     | -                   | (1,434,975)                | 25,829,549                      | 1,434,975              |
| Unamortized premium on bonds 2007      |                   |                   | 785,457                        | -                   | (785,457)                  | -                               | -                      |
| Total bonds payable                    |                   |                   | 211,276,162                    | -                   | (9,432,567)                | 201,843,595                     | 6,030,497              |
| <b>Interest</b>                        |                   |                   |                                |                     |                            |                                 |                        |
| Accrued accreted interest              |                   |                   | 1,022,417                      | -                   | (977,865)                  | 44,552                          | -                      |
| <b>Capital Leases</b>                  |                   |                   |                                |                     |                            |                                 |                        |
| Capital Leases                         |                   |                   | 1,133,982                      | 1,020,691           | (809,832)                  | 1,344,841                       | 647,109                |
| Total long-term liabilities            |                   |                   | <u>\$213,432,561</u>           | <u>\$ 1,020,691</u> | <u>\$ (11,220,264)</u>     | <u>\$203,232,988</u>            | <u>\$ 6,677,606</u>    |

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

| Fiscal Year<br>Ending June 30 | Principal             | Interest              | Total<br>Requirements |
|-------------------------------|-----------------------|-----------------------|-----------------------|
| 2021                          | \$ 4,595,522          | \$9,585,612           | \$ 14,181,134         |
| 2022                          | 5,017,217             | 9,152,367             | 14,169,584            |
| 2023                          | 5,786,067             | 8,928,457             | 14,714,524            |
| 2024                          | 6,547,121             | 8,659,987             | 15,207,108            |
| 2025                          | 7,364,648             | 8,351,894             | 15,716,542            |
| 2026-30                       | 42,891,444            | 33,901,064            | 76,792,508            |
| 2031-35                       | 57,390,000            | 20,971,500            | 78,361,500            |
| 2036-38                       | 46,422,027            | 5,957,223             | 52,379,250            |
|                               | <u>\$ 176,014,046</u> | <u>\$ 105,508,104</u> | <u>\$ 281,522,150</u> |

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

| Fiscal Year<br>Ending June 30 | Principal           | Interest         | Total<br>Requirements |
|-------------------------------|---------------------|------------------|-----------------------|
| 2021                          | \$ 647,109          | \$ 8,569         | \$ 655,678            |
| 2022                          | 335,713             | 6,304            | 342,017               |
| 2023                          | 252,640             | 5,587            | 258,227               |
| 2024                          | 18,216              | 4,839            | 23,055                |
| 2025                          | 18,999              | 4,056            | 23,055                |
| 2026-29                       | 72,164              | 7,644            | 79,808                |
|                               | <u>\$ 1,344,841</u> | <u>\$ 36,999</u> | <u>\$ 1,381,840</u>   |

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

**NOTE 8. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020 occurred as follows:

|   | Balance<br>July 1, 2019 | Additions         | Deletions      | Balance<br>June 30, 2020 |
|---|-------------------------|-------------------|----------------|--------------------------|
| Governmental Activities:                    |                         |                   |                |                          |
| Capital Assets Not Being Depreciated:       |                         |                   |                |                          |
| Construction in Progress                    | \$ 7,027,612            | \$ 29,009,683     | \$ -           | \$ 36,037,295            |
| Land  | <u>2,629,247</u>        | <u>-</u>          | <u>-</u>       | <u>2,629,247</u>         |
| Total Capital Assets Not being Depreciated  | <u>\$ 9,656,859</u>     | <u>29,009,683</u> | <u>-</u>       | <u>38,666,542</u>        |
| Capital Assets Being Depreciated:           |                         |                   |                |                          |
| Buildings and Improvement                   | 136,009,187             | 97,288            | -              | 136,106,475              |
| Vehicles and Equipment                      | <u>6,605,956</u>        | <u>362,117</u>    | <u>(9,161)</u> | <u>6,958,912</u>         |
| Total Capital Assets Being Depreciated      | <u>142,615,143</u>      | <u>459,405</u>    | <u>(9,161)</u> | <u>143,065,387</u>       |
| Accumulated Depreciation:                   |                         |                   |                |                          |
| Buildings and Improvement                   | 62,923,679              | 3,355,070         | -              | 66,278,749               |
| Vehicles and Equipment                      | <u>4,667,989</u>        | <u>420,619</u>    | <u>(9,161)</u> | <u>5,079,447</u>         |
| Total Accumulated Depreciation              | <u>67,591,668</u>       | <u>3,775,689</u>  | <u>(9,161)</u> | <u>71,358,196</u>        |
| Total Capital Assets Being Depreciated, Net | <u>75,023,475</u>       |                   |                | <u>71,707,191</u>        |
| Governmental Activities                     | <u>\$ 84,680,334</u>    |                   |                | <u>\$ 110,373,733</u>    |

During the year ended June 30, 2020, the District disposed of Equipment with a historical cost of \$9,161 and accumulated depreciation of \$9,161, resulting in no gain or loss.

Current year depreciation expense is allocated to functions as follows:

|                    |                    |
|--------------------|--------------------|
| Instruction        | \$2,129,127        |
| Support Services   | 1,498,169          |
| Community Services | <u>148,393</u>     |
|                    | <u>\$3,775,689</u> |

**NOTE 9. COMMITMENTS AND CONTINGENCIES**

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

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

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

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

---

**NOTE 9. COMMITMENTS AND CONTINGENCIES – (CONTINUED)**

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the District does not expect the reduction of economic activity to negatively impact funds received.

**NOTE 10. DEFINED BENEFIT PENSION PLAN**

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

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

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

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

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

---

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

- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:  
*Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
*General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.  
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

**Contributions** – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2020 were \$8,912,657, excluding amounts to fund employer specific liabilities. In addition, approximately \$2,561,757 in employee contributions were paid or picked up by the District in 2019-2020.

**Pension Asset or Liability** – At June 30, 2020, the District reported a net pension liability of \$52,956,449 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2017. 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, 2019 and 2018, the District's proportion was .31 percent and .34 percent, respectively. Pension expense for the year ended June 30, 2020 was \$6,086,668.

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

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

The rates in effect for the year ended June 30, 2020 were:

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

|   | <u>Deferred Outflow<br/>of Resources</u> | <u>Deferred Inflow<br/>of Resources</u> |
|---|--|---|
| Difference between expected and actual experience                                   | \$ 2,920,392                             | \$ -                                    |
| Changes in assumptions  | 7,184,147                                | -                                       |
| Net difference between projected and actual earnings on pension plan investments    | -  | 1,501,262                               |
| Net changes in proportionate share  | 2,432,620                                | 3,229,447                               |
| Differences between District contributions and proportionate share of contributions | <u>1,177,226</u>                         | <u>1,446,687</u>                        |
| Subtotal - Amortized Deferrals (below)  | 13,714,385                               | 6,177,396                               |
| District contributions subsequent to measurement date                               | <u>8,912,657</u>                         | -                                       |
| Deferred outflow (inflow) of resources  | <u>\$ 22,627,042</u>                     | <u>\$ 6,177,396</u>                     |

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

Subtotal amounts related to pension as deferred outflows of resources, \$13,714,385, and deferred inflows of resources, (\$6,177,396), net to \$7,536,989 and will be recognized in pension expense as follows:

| <u>Year ending June 30,</u> | <u>Amount</u>       |
|-----------------------------|---------------------|
| 2021                        | \$ 4,991,353        |
| 2022                        | 417,076             |
| 2023                        | 1,626,533           |
| 2024                        | 586,955             |
| 2025                        | (84,928)            |
| Thereafter                  | -                   |
| Total                       | <u>\$ 7,536,989</u> |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

**Actuarial Valuations** – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

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

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

**Actuarial Methods and Assumptions:**

|                           |   |
|---------------------------|---|
| Valuation date            | December 31, 2017 rolled forward to June 30, 2019   |
| Experience Study Report   | 2016, Published July 26, 2017   |
| Actuarial cost method     | Entry Age Normal  |
| Amortization method       | Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years  |
| Asset valuation method    | Market value of assets  |
| Inflation rate            | 2.50 percent  |
| Investment rate of return | 7.20 percent  |
| Discount rate             | 7.20 percent  |
| Projected salary increase | 3.50 percent  |
| Cost of Living Adjustment | Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service  |
| Mortality                 | Healthy retirees and beneficiaries:<br>RP-2014 Health annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale. |

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 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

**Assumed Asset Allocation:**

| Asset Class/Strategy    | Low Range | High Range | OIC Target |
|-------------------------|-----------|------------|------------|
| Debt Securities         | 15.0%     | 25.0%      | 20.0%      |
| Public Equity           | 32.5%     | 42.5%      | 37.5%      |
| Real Estate             | 9.5%      | 15.5%      | 12.5%      |
| Private Equity          | 14.0%     | 21.0%      | 17.5%      |
| Alternative Investments | 0.0%      | 12.5%      | 12.5%      |
| Opportunity Portfolio   | 0.0%      | 3.0%       | 0.0%       |
| Total                   |           |            | 100.0%     |

(Source: June 30, 2019 PERS CAFR; p. 100)

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

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

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

| <b>Asset Class</b>                | <b>Target Allocation</b> | <b>Compound Annual (Geometric) Return</b> |
|-----------------------------------|--------------------------|---|
| Core Fixed Income                 | 8.00%                    | 3.49%                                     |
| Short-Term Bonds                  | 8.00%                    | 3.38%                                     |
| Bank/Leveraged Loans              | 3.00%                    | 5.09%                                     |
| High Yield Bonds                  | 1.00%                    | 6.45%                                     |
| Large/Mid Cap US Equities         | 15.75%                   | 6.30%                                     |
| Small Cap US Equities             | 1.31%                    | 6.69%                                     |
| Micro Cap US Equities             | 1.31%                    | 6.80%                                     |
| Developed Foreign Equities        | 13.13%                   | 6.71%                                     |
| Emerging Market Equities          | 4.13%                    | 7.45%                                     |
| Non-US Small Cap Equities         | 1.88%                    | 7.01%                                     |
| Private Equity                    | 17.50%                   | 7.82%                                     |
| Real Estate (Property)            | 10.00%                   | 5.51%                                     |
| Real Estate (REITS)               | 2.50%                    | 6.37%                                     |
| Hedge Fund of Funds - Diversified | 2.50%                    | 4.09%                                     |
| Hedge Fund - Event-driven         | 0.63%                    | 5.86%                                     |
| Timber                            | 1.88%                    | 5.62%                                     |
| Farmland                          | 1.88%                    | 6.15%                                     |
| Infrastructure                    | 3.75%                    | 6.60%                                     |
| Commodities                       | 1.88%                    | 3.84%                                     |
| <i>Assumed Inflation - Mean</i>   |                          | 2.50%                                     |

*(Source: June 30, 2019 PERS CAFR, p. 74)*

**Discount Rate** – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 percent for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

---

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

|  | 1% Decrease<br>(6.20%) | Discount Rate<br>(7.20%) | 1% Increase<br>(8.20%) |
|--|------------------------|--------------------------|------------------------|
| District's proportionate share of<br>the net pension liability | \$ 84,805,054          | \$ 52,956,449            | \$ 26,303,554          |

**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, 2019 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. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2020.

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

---

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

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**NOTE 11. OTHER POST EMPLOYMENT BENEFIT PLAN - RHIA**

**Plan Description:**

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

**Funding Policy:**

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

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the year ended June 30, 2020 were included in PERS expense amounts.

At June 30, 2020, the District reported a net OPEB asset of \$684,131 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2019, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2017. 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, 2019 and 2018, the District's proportion was .35 percent and .34 percent, respectively. OPEB income for the year ended June 30, 2020 was \$267,830.

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

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

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

|   |             |
|---|-------------|
| Employer's proportionate share of collective system OPEB Expense/(Income)   | (88,973)    |
| Net amortization of employer-specific deferred amounts from:  |             |
| - Changes in proportionate share (per paragraph 64 of GASB 75)  | (3,199)     |
| - Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75) | -           |
| Employer's Total OPEB Expense/(Income)  | \$ (92,172) |

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

|   | Deferred Outflow<br>of Resources | Deferred Inflow<br>of Resources |
|---|----------------------------------|---------------------------------|
| Difference between expected and actual experience                                   | \$ -                             | \$ 90,216                       |
| Changes in assumptions  | -                                | 709                             |
| Net difference between projected and actual earnings on pension plan investments    | -                                | 42,228                          |
| Net changes in proportionate share  | -                                | 5,761                           |
| Differences between District contributions and proportionate share of contributions | -                                | -                               |
| Subtotal - Amortized deferrals (below)  | -                                | 138,914                         |
| District contributions subsequent to measurement date                               | -                                | -                               |
| Deferred outflow (inflow) of resources  | \$ -                             | \$ 138,914                      |

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2021.

Subtotal amounts related to OPEB as deferred inflows of resources net to (\$138,914) and will be recognized in OPEB expense as follows:

| Year ending June 30, | Amount       |
|----------------------|--------------|
| 2021                 | \$ (71,490)  |
| 2022                 | (63,722)     |
| 2023                 | (8,051)      |
| 2024                 | 4,349        |
| 2025                 | -            |
| Thereafter           | -            |
| Total                | \$ (138,914) |

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2019. That independently audited report was dated March 4, 2020 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2019/PERS%20GASB%2075%20RHIA%20Report%20FY%202019.pdf>

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

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

**Actuarial Methods and Assumptions:**

|                                  |   |
|----------------------------------|---|
| Valuation Date                   | December 31, 2017 rolled forward to June 30, 2019   |
| Experience Study Report          | 2016, Published July 26, 2017   |
| Actuarial cost method            | Entry Age Normal  |
| Inflation rate                   | 2.50 percent  |
| Investment rate of return        | 7.20 percent  |
| Discount rate                    | 7.20 percent  |
| Projected salary increase        | 3.50 percent  |
| Retiree healthcare participation | Healthy retirees: 35%; Disabled retirees: 20%   |
| Mortality                        | <p>Healthy retirees and beneficiaries:</p> <p>RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</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 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

**Discount Rate:**

The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2019 and 2018 was 7.20 percent for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

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

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

| <b>Asset Class</b>                | <b>Target Allocation</b> | <b>Compound Annual (Geometric) Return</b> |
|-----------------------------------|--------------------------|---|
| Core Fixed Income                 | 8.00%                    | 3.49%                                     |
| Short-Term Bonds                  | 8.00%                    | 3.38%                                     |
| Bank/Leveraged Loans              | 3.00%                    | 5.09%                                     |
| High Yield Bonds                  | 1.00%                    | 6.45%                                     |
| Large/Mid Cap US Equities         | 15.75%                   | 6.30%                                     |
| Small Cap US Equities             | 1.31%                    | 6.69%                                     |
| Micro Cap US Equities             | 1.31%                    | 6.80%                                     |
| Developed Foreign Equities        | 13.13%                   | 6.71%                                     |
| Emerging Market Equities          | 4.13%                    | 7.45%                                     |
| Non-US Small Cap Equities         | 1.88%                    | 7.01%                                     |
| Private Equity                    | 17.50%                   | 7.82%                                     |
| Real Estate (Property)            | 10.00%                   | 5.51%                                     |
| Real Estate (REITS)               | 2.50%                    | 6.37%                                     |
| Hedge Fund of Funds - Diversified | 2.50%                    | 4.09%                                     |
| Hedge Fund - Event-driven         | 0.63%                    | 5.86%                                     |
| Timber                            | 1.88%                    | 5.62%                                     |
| Farmland                          | 1.88%                    | 6.15%                                     |
| Infrastructure                    | 3.75%                    | 6.60%                                     |
| Commodities                       | 1.88%                    | 3.84%                                     |
| <i>Assumed Inflation - Mean</i>   |                          | <i>2.50%</i>                              |

(Source: June 30, 2019 PERS CAFR; p. 74)

Sensitivity of the District’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the District’s proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 7.20 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

|   | 1% Decrease<br>(6.20%) | Discount Rate<br>(7.20%) | 1% Increase<br>(8.20%) |
|---|------------------------|--------------------------|------------------------|
| District's proportionate share of the net pension asset | \$ (530,378)           | \$ (684,131)             | \$ (815,139)           |

**Changes Subsequent to the Measurement Date**

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**NOTE 12. OTHER POST EMPLOYMENT BENEFITS – HEALTH INSURANCE**

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

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

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

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 June 30, 2020, the following employees were covered by the benefit terms:

| Participant Counts              | Total |
|---------------------------------|-------|
| Number of Active Participants   | 919   |
| Number of Inactive Participants | 56    |
| Total Number of Participants    | 975   |

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

**Changes in Total OPEB Liability:**

|  |              |
|--|--------------|
| Total OPEB Liability at June 30, 2019              | \$ 4,455,872 |
| Changes for the year:                              |              |
| Service Cost                                       | 328,306      |
| Interest   | 185,719      |
| Changes of Benefit Terms                           | -            |
| Differences between expected and actual experience | -            |
| Changes of assumptions or other inputs             | 763,389      |
| Benefit Payments                                   | (282,386)    |
| Net Changes  | 995,028      |
| Total OPEB Liability at June 30, 2020              | \$ 5,450,900 |

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

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

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

Discount Rate Sensitivity:

|                      | 1% Decrease  | Current<br>Discount Rate | 1% Increase  |
|----------------------|--------------|--------------------------|--------------|
|                      | 1.25%        | 2.25%                    | 3.25%        |
| Total OPEB Liability | \$ 5,901,206 | \$ 5,450,900             | \$ 5,032,120 |

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

Healthcare Trend Rate Sensitivity:

|                      | 1% Decrease                   | Current Trend Rate            | 1% Increase                   |
|----------------------|-------------------------------|-------------------------------|-------------------------------|
|                      | 6.00% Graded<br>Down to 4.00% | 7.00% Graded<br>Down to 5.00% | 8.00% Graded<br>Down to 6.00% |
| Total OPEB Liability | \$ 4,729,479                  | \$ 5,450,900                  | \$ 6,331,792                  |

For the year ended June 30, 2020, the District recognized OPEB expense for Health Insurance of \$49,007. At June 30, 2020, the District reported deferred outflows and deferred inflows of resources related to OPEB for Health Insurance from the following sources:

|  | Deferred<br>Outflows | Deferred<br>Inflows   |
|--|----------------------|-----------------------|
| Differences between expected and actual experience | \$ -                 | \$ (7,185)            |
| Changes in assumptions                             | 654,333              | (1,451,257)           |
| Total as of June 30, 2020                          | <u>\$ 654,333</u>    | <u>\$ (1,458,442)</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, 2021.

Subtotal amounts related to OPEB as deferred outflows of resources of \$654,333 and deferred inflows of resources, (\$1,458,442) net to \$804,109 and will be recognized in OPEB expense as follows:

| Year ended<br>June 30 | Annual<br>Recognition |
|-----------------------|-----------------------|
| 2021                  | \$ (182,632)          |
| 2022                  | (182,632)             |
| 2023                  | (182,632)             |
| 2024                  | (182,632)             |
| 2025                  | (182,634)             |
| Thereafter            | <u>109,053</u>        |
| Total                 | <u>(804,109)</u>      |

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

---

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

*Actuarial Methods and Assumptions* – The total OPEB Liability for the current year was determined as part of the July 1, 2018 actuarial valuation using the entry age normal method. A supplement for the June 30, 2020 year was provided revising the discount rate in a report dated August 18, 2020. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions include; (a) an interest discount rate of 2.25% per year; (b) an inflation rate of 2.5% per year; (c) a payroll increase of 3.5% per year; (d) demographic assumptions based on Oregon PERS valuation assumptions as of December 31, 2018.

**NOTE 13. PROPERTY TAX LIMITATION**

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

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

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

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

**NOTE 14. TAX ABATEMENTS**

As of June 30, 2020, the District had tax abatements through two state allowed programs: Housing Authority property and Enterprise Zone that impacted their levied taxes and require disclosure under GASB 77.

**Housing Authority Property (ORS 307.092):**

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

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

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

**NOTE 14. TAX ABATEMENTS – (CONTINUED)**

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

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

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

For the fiscal year ended June 30, 2020, the Corvallis School District had abated property taxes totaling \$74,634 under these programs.

**NOTE 15. FUND BALANCE CONSTRAINTS**

The specific purposes for each of the categories of fund balance as of June 30, 2020 are as follows:

|                            | General<br>Fund      | Debt Service<br>Fund | PERS Debt<br>Service Fund | BOND<br>Capital<br>Construction<br>Fund | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------------|----------------------|----------------------|---------------------------|---|-----------------------------------|--------------------------------|
| Fund balances:             |                      |                      |                           |   |                                   |                                |
| Nonspendable               | \$ -                 | \$ -                 | \$ -                      | \$ -                                    | \$ 284,419                        | \$ 284,419                     |
| Restricted for:            |                      |                      |                           |   |                                   |                                |
| Debt service               | -                    | 881,878              | -                         | -                                       | -                                 | 881,878                        |
| Capital Construction       | -                    | -                    | -                         | 165,325,450                             | -                                 | 165,325,450                    |
| Committed to:              |                      |                      |                           |   |                                   |                                |
| PERS Debt Service          | -                    | -                    | 78,360                    | -                                       | -                                 | 78,360                         |
| Student body activities    | -                    | -                    | -                         | -                                       | 473,466                           | 473,466                        |
| Food service program       | -                    | -                    | -                         | -                                       | (144,291)                         | (144,291)                      |
| Contracts and programs     | -                    | -                    | -                         | -                                       | 587,560                           | 587,560                        |
| Facilities improvements    | -                    | -                    | -                         | -                                       | 2,627,615                         | 2,627,615                      |
| Assigned to:               |                      |                      |                           |   |                                   |                                |
| Operating contingency      | 2,015,470            | -                    | -                         | -                                       | -                                 | 2,015,470                      |
| Rainy day fund             | 4,030,939            | -                    | -                         | -                                       | -                                 | 4,030,939                      |
| Unappropriated reserve     | 6,632,727            | -                    | -                         | -                                       | -                                 | 6,632,727                      |
| Unassigned                 | -                    | -                    | -                         | -                                       | -                                 | -                              |
| <b>Total fund balances</b> | <b>\$ 12,679,136</b> | <b>\$ 881,878</b>    | <b>\$ 78,360</b>          | <b>\$ 165,325,450</b>                   | <b>\$ 3,828,769</b>               | <b>\$ 182,793,593</b>          |

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

---

**NOTE 16. SUBSEQUENT EVENTS**

In July 2020, the district offered a one-time early retirement incentive to employees eligible for retirement to lessen the impact of anticipated staffing reductions. The incentive amount offered to each employee was \$20,000, pro-rated based on FTE, to be paid in a lump sum in September 2020 or in monthly installments of \$1,250 from September 2020 to December 2021. In total, 26 employees opted to retire and accept the incentive; 19 employees opted for the lump-sum payment while seven employees opted for monthly installments. Lump-sum payments paid in September 2020 totaled \$345,500; monthly installment payments totaling \$8,750 will be paid until December 2021.

This Page Intentionally Left Blank



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# **REQUIRED SUPPLEMENTARY INFORMATION**

# Required Supplementary Information

## Notes to Required Supplementary Information

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

CORVALLIS SCHOOL DISTRICT  
BENTON COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

At June 30, 2020

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

| Year Ended June 30, | (a)<br>Employer's proportion of the net pension liability (NPL) | (b)<br>Employer's proportionate share of the net pension liability (NPL) | (c)<br>Employer's covered payroll | (b/c)<br>NPL as a percentage of covered payroll | Plan fiduciary net position as a percentage of the total pension liability |
|---------------------|---|--|-----------------------------------|---|--|
| 2020                | 0.31 %  | \$ 52,956,449  | \$ 40,163,180                     | 131.9 %   | 80.2 %   |
| 2019                | 0.34  | 50,980,124   | 39,434,678                        | 129.3   | 82.1   |
| 2018                | 0.30  | 40,809,896   | 38,058,376                        | 107.2   | 83.1   |
| 2017                | 0.31  | 46,665,408   | 35,740,014                        | 130.6   | 80.5   |
| 2016                | 0.29  | 16,771,009   | 33,596,656                        | 49.9  | 91.9   |
| 2015                | 0.32  | (7,261,118)  | 31,309,986                        | (23.2)  | 103.6  |
| 2014                | 0.32  | 16,347,249   | 29,885,106                        | 54.7  | 92.0   |

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

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

SCHEDULE OF CONTRIBUTIONS

| Year | Statutorily required contribution | Contributions in relation to the statutorily required contribution | Contribution deficiency (excess) | Employer's covered payroll | Contributions as a percent of covered payroll |
|------|-----------------------------------|--|----------------------------------|----------------------------|---|
| 2020 | \$ 8,912,657                      | \$ 8,912,657   | \$ -                             | \$ 44,549,045              | 20.0 %  |
| 2019 | 5,806,571                         | 5,806,571  | -                                | 40,163,180                 | 14.5  |
| 2018 | 5,525,866                         | 5,525,866  | -                                | 39,434,678                 | 14.0  |
| 2017 | 4,897,122                         | 4,897,122  | -                                | 38,058,376                 | 12.9  |
| 2016 | 4,731,427                         | 4,731,427  | -                                | 35,740,014                 | 13.2  |
| 2015 | 6,353,411                         | 6,353,411  | -                                | 33,596,656                 | 18.9  |
| 2014 | 6,141,384                         | 6,141,384  | -                                | 31,309,986                 | 19.6  |

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

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

**CORVALLIS SCHOOL DISTRICT**  
**BENTON COUNTY, OREGON**

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2020

OPEB - RHIA

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

| Year Ended June 30, | (a)<br>Employer's proportion of the net OPEB asset/ (liability) (NOA/(L)) | (b)<br>Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L)) | (c)<br>Employer's covered payroll | (b/c)<br>NOA/(L) as a percentage of covered payroll | Plan fiduciary net position as a percentage of the total OPEB liability |
|---------------------|---|--|-----------------------------------|---|---|
| 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 |
|------|-----------------------------------|--|----------------------------------|----------------------------|---|
| 2020 | \$ N/A                            | \$ N/A   | \$ N/A                           | \$ 44,549,045              | N/A %   |
| 2019 | N/A                               | N/A  | N/A                              | 40,163,180                 | N/A   |
| 2018 | N/A                               | N/A  | N/A                              | 39,434,678                 | N/A   |
| 2017 | N/A                               | N/A  | N/A                              | 38,058,376                 | N/A   |

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

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

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

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

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**OTHER POST EMPLOYMENT BENEFITS**  
 June 30, 2020

**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 |
|---------------------|----------------------------------|--------------|------------|--------------------------|------------------------|------------------|------------------------------------|---------------------------|--|
| 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, 2020**

|   | <u>GENERAL FUND</u>        |                         |                      | VARIANCE<br>FROM FINAL<br>BUDGET |
|---|----------------------------|-------------------------|----------------------|----------------------------------|
|   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>        |                                  |
| <b>REVENUES</b>                               |                            |                         |                      |                                  |
| Local Sources                                 | \$ 38,830,831              | \$ 38,312,960           | \$ 38,911,776        | \$ 598,816                       |
| Intermediate Sources                          | 720,000                    | 720,000                 | 684,546              | (35,454)                         |
| State Sources                                 | 40,777,727                 | 39,712,427              | 39,912,413           | 199,986                          |
| Federal Sources                               | <u>75,000</u>              | <u>150,000</u>          | <u>89,357</u>        | <u>(60,643)</u>                  |
| Total Revenues                                | <u>80,403,558</u>          | <u>78,895,387</u>       | <u>79,598,092</u>    | <u>702,705</u>                   |
| <b>EXPENDITURES</b>                           |                            |                         |                      |                                  |
| Instruction                                   | 48,028,728                 | 48,845,867 (1)          | 47,918,418           | 927,449                          |
| Support Services                              | 35,864,920                 | 37,302,426 (1)          | 35,144,630           | 2,157,796                        |
| Community Services                            | 430,628                    | 501,773 (1)             | 480,629              | 21,144                           |
| Debt Service                                  | 766,845                    | 769,845 (1)             | 769,843              | 2                                |
| Contingency                                   | <u>6,103,113</u>           | <u>3,210,137 (1)</u>    | <u>-</u>             | <u>3,210,137</u>                 |
| Total Expenditures                            | <u>91,194,234</u>          | <u>90,630,048</u>       | <u>84,313,520</u>    | <u>6,316,528</u>                 |
| Excess of Revenues Over, (Under) Expenditures | (10,790,676)               | (11,734,661)            | (4,715,428)          | 7,019,233                        |
| <b>OTHER FINANCING SOURCES, (USES)</b>        |                            |                         |                      |                                  |
| New Capital Lease                             | <u>971,280</u>             | <u>971,280</u>          | <u>1,020,691</u>     | <u>49,411</u>                    |
| Total Other Financing Sources, (Uses)         | <u>971,280</u>             | <u>971,280</u>          | <u>1,020,691</u>     | <u>49,411</u>                    |
| Net Change in Fund Balance                    | (9,819,396)                | (10,763,381)            | (3,694,737)          | 7,068,644                        |
| Beginning Fund Balance                        | <u>15,429,889</u>          | <u>16,373,874</u>       | <u>16,373,873</u>    | <u>(1)</u>                       |
| Ending Fund Balance                           | <u>\$ 5,610,493</u>        | <u>\$ 5,610,493</u>     | <u>\$ 12,679,136</u> | <u>\$ 7,068,643</u>              |
| (1) Appropriation Level                       |                            |                         |                      |                                  |



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# **SUPPLEMENTARY INFORMATION**

This Page Intentionally Left Blank

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, 2020

| <u>DEBT SERVICE FUND</u>   |                            |                         |                   |   |
|----------------------------|----------------------------|-------------------------|-------------------|---|
|                            | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>     | <u>VARIANCE<br/>FROM FINAL<br/>BUDGET</u> |
| <b>REVENUES</b>            |                            |                         |                   |   |
| Local Sources              | \$ 12,667,566              | \$ 12,667,566           | \$ 12,751,880     | \$ 84,314                                 |
| Total Revenues             | <u>12,667,566</u>          | <u>12,667,566</u>       | <u>12,751,880</u> | <u>84,314</u>                             |
| <b>EXPENDITURES</b>        |                            |                         |                   |   |
| Debt Service               | 12,858,250                 | 12,858,250 (1)          | 12,858,250        | -   |
| Contingency                | <u>321,826</u>             | <u>321,826 (1)</u>      | <u>-</u>          | <u>321,826</u>                            |
| Total Expenditures         | <u>13,180,076</u>          | <u>13,180,076</u>       | <u>12,858,250</u> | <u>321,826</u>                            |
| Net Change in Fund Balance | (512,510)                  | (512,510)               | (106,370)         | 406,140                                   |
| Beginning Fund Balance     | <u>512,510</u>             | <u>512,510</u>          | <u>988,248</u>    | <u>475,738</u>                            |
| Ending Fund Balance        | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 881,878</u> | <u>\$ 881,878</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, 2020**

|                            | <u>PERS BOND FUND</u>      |                         |                  | VARIANCE<br>FROM FINAL<br>BUDGET |
|----------------------------|----------------------------|-------------------------|------------------|----------------------------------|
|                            | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>    |                                  |
| <b>REVENUES</b>            |                            |                         |                  |                                  |
| Local Sources              | \$ 2,365,620               | \$ 2,365,620            | \$ 2,395,772     | \$ 30,152                        |
| Total Revenues             | <u>2,365,620</u>           | <u>2,365,620</u>        | <u>2,395,772</u> | <u>30,152</u>                    |
| <b>EXPENDITURES</b>        |                            |                         |                  |                                  |
| Debt Service               | 2,406,833                  | 2,406,833 (1)           | 2,406,508        | 325                              |
| Contingency                | <u>77,530</u>              | <u>77,530 (1)</u>       | <u>-</u>         | <u>77,530</u>                    |
| Total Expenditures         | <u>2,484,363</u>           | <u>2,484,363</u>        | <u>2,406,508</u> | <u>77,855</u>                    |
| Net Change in Fund Balance | (118,743)                  | (118,743)               | (10,736)         | 108,007                          |
| Beginning Fund Balance     | <u>118,743</u>             | <u>118,743</u>          | <u>89,096</u>    | <u>(29,647)</u>                  |
| Ending Fund Balance        | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 78,360</u> | <u>\$ 78,360</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, 2020

**CAPITAL PROJECTS FUND**

|  | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>         | <u>VARIANCE<br/>FROM FINAL<br/>BUDGET</u> |
|--|----------------------------|-------------------------|-----------------------|---|
| <b>REVENUES:</b>                             |                            |                         |                       |   |
| Local Sources                                | \$ 2,200,000               | \$ 2,200,000            | \$ 4,277,725          | \$ 2,077,725                              |
| Total Revenues                               | <u>2,200,000</u>           | <u>2,200,000</u>        | <u>4,277,725</u>      | <u>2,077,725</u>                          |
| <b>EXPENDITURES:</b>                         |                            |                         |                       |   |
| Support Services                             | 582,500                    | 582,500 (1)             | 6,250                 | 576,250                                   |
| Facilities Acquisition and Construction      | 161,535,379                | 161,535,379 (1)         | 26,208,971            | 135,326,408                               |
| Contingency                                  | <u>30,000,000</u>          | <u>30,000,000 (1)</u>   | <u>-</u>              | <u>30,000,000</u>                         |
| Total Expenditures                           | <u>192,117,879</u>         | <u>192,117,879</u>      | <u>26,215,221</u>     | <u>165,902,658</u>                        |
| Excess of Revenues over (under) Expenditures | (189,917,879)              | (189,917,879)           | (21,937,496)          | 167,980,383                               |
| <b>OTHER FINANCING SOURCES, (USES):</b>      |                            |                         |                       |   |
| Issuance of Debt - Principal Proceeds        | <u>39,917,879</u>          | <u>39,917,879</u>       | <u>-</u>              | <u>(39,917,879)</u>                       |
| Total Other Financing Sources (Uses)         | <u>39,917,879</u>          | <u>39,917,879</u>       | <u>-</u>              | <u>(39,917,879)</u>                       |
| Net Change in Fund Balance                   | (150,000,000)              | (150,000,000)           | (21,937,496)          | 128,062,504                               |
| Beginning Fund Balance                       | <u>150,000,000</u>         | <u>150,000,000</u>      | <u>187,262,946</u>    | <u>37,262,946</u>                         |
| Ending Fund Balance                          | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 165,325,450</u> | <u>\$ 165,325,450</u>                     |

(1) Appropriation Level

CORVALLIS SCHOOL DISTRICT 509 J  
Benton County, Oregon

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2020

|  | FOOD<br>SERVICE<br>FUND | DESIGNATED<br>REVENUE<br>FUND | DESIGNATED<br>FACILITIES<br>FUND | STUDENT<br>BODY<br>FUND |
|--|-------------------------|-------------------------------|----------------------------------|-------------------------|
| <b>ASSETS</b>                          |                         |                               |                                  |                         |
| Receivables:                           |                         |                               |                                  |                         |
| Accounts/Grants                        | \$ 219,995              | \$ 310,467                    | \$ 65,463                        | \$ 18,176               |
| Due From Other Funds                   | -                       | 433,058                       | 2,644,533                        | 488,429                 |
| Inventories                            | 284,419                 | -                             | -                                | -                       |
| Total Assets                           | <u>\$ 504,414</u>       | <u>\$ 743,525</u>             | <u>\$ 2,709,996</u>              | <u>\$ 506,605</u>       |
| <b>LIABILITIES AND FUND BALANCES</b>   |                         |                               |                                  |                         |
| Liabilities:                           |                         |                               |                                  |                         |
| Unearned Revenue                       | \$ 90,634               | \$ -                          | \$ -                             | \$ -                    |
| Due to Other Funds                     | 208,813                 | -                             | -                                | -                       |
| Accounts Payable                       | 64,839                  | 155,965                       | 82,381                           | 33,139                  |
| Total Liabilities                      | <u>364,286</u>          | <u>155,965</u>                | <u>82,381</u>                    | <u>33,139</u>           |
| Fund Balances:                         |                         |                               |                                  |                         |
| Nonspendable                           | 284,419                 | -                             | -                                | -                       |
| Committed to:                          |                         |                               |                                  |                         |
| Student body activities                | -                       | -                             | -                                | 473,466                 |
| Food service program                   | (144,291)               | -                             | -                                | -                       |
| Contracts and programs                 | -                       | 587,560                       | -                                | -                       |
| Facilities improvements                | -                       | -                             | 2,627,615                        | -                       |
| Total Fund Balances                    | <u>140,128</u>          | <u>587,560</u>                | <u>2,627,615</u>                 | <u>473,466</u>          |
| Total Liabilities<br>and Fund Balances | <u>\$ 504,414</u>       | <u>\$ 743,525</u>             | <u>\$ 2,709,996</u>              | <u>\$ 506,605</u>       |

(Continued on next page)

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

**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2020

|  | DISTRICT<br>DONATION<br>FUND | GRANTS<br>FUND      | NON-MAJOR<br>GOVERNMENTAL<br>FUNDS |
|--|------------------------------|---------------------|------------------------------------|
| <b>ASSETS</b>                          |                              |                     |                                    |
| Receivables:                           |                              |                     |                                    |
| Accounts/Grants                        | \$ -                         | \$ 1,924,631        | \$ 2,538,732                       |
| Due From Other Funds                   | 17,092                       | 12,925              | 3,596,037                          |
| Inventories                            | -                            | -                   | 284,419                            |
| Total Assets                           | <u>\$ 17,092</u>             | <u>\$ 1,937,556</u> | <u>\$ 6,419,188</u>                |
| <b>LIABILITIES AND FUND BALANCES</b>   |                              |                     |                                    |
| Liabilities:                           |                              |                     |                                    |
| Unearned Revenue                       | \$ -                         | \$ 9,399            | \$ 100,033                         |
| Due to Other Funds                     | -                            | 1,605,163           | 1,813,976                          |
| Accounts Payable                       | 17,092                       | 322,994             | 676,410                            |
| Total Liabilities                      | <u>17,092</u>                | <u>1,937,556</u>    | <u>2,590,419</u>                   |
| Fund Balances:                         |                              |                     |                                    |
| Nonspendable                           | -                            | -                   | 284,419                            |
| Committed to:                          |                              |                     |                                    |
| Student body activities                | -                            | -                   | 473,466                            |
| Food service program                   | -                            | -                   | (144,291)                          |
| Contracts and programs                 | -                            | -                   | 587,560                            |
| Facilities improvements                | -                            | -                   | 2,627,615                          |
| Total Fund Balances                    | <u>-</u>                     | <u>-</u>            | <u>3,828,769</u>                   |
| Total Liabilities<br>and Fund Balances | <u>\$ 17,092</u>             | <u>\$ 1,937,556</u> | <u>\$ 6,419,188</u>                |

(Continued from previous page)

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

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the year ended June 30, 2020**

|   | FOOD<br>SERVICE<br>FUND | DESIGNATED<br>REVENUE<br>FUND | DESIGNATED<br>FACILITIES<br>FUND | STUDENT<br>BODY<br>FUND |
|---|-------------------------|-------------------------------|----------------------------------|-------------------------|
| <b>REVENUES</b>                         |                         |                               |                                  |                         |
| Local revenue                           | \$ 941,486              | \$ 1,141,372                  | \$ 445,788                       | \$ 791,332              |
| Intermediate revenue                    | -                       | 177,099                       | -                                | -                       |
| State revenue                           | 34,173                  | -                             | -                                | -                       |
| Federal revenue                         | 1,592,293               | -                             | -                                | -                       |
| <b>Total Revenues</b>                   | <b>2,567,952</b>        | <b>1,318,471</b>              | <b>445,788</b>                   | <b>791,332</b>          |
| <b>EXPENDITURES</b>                     |                         |                               |                                  |                         |
| Current:                                |                         |                               |                                  |                         |
| Instruction                             | -                       | 480,555                       | -                                | 719,758                 |
| Support services                        | -                       | 725,346                       | 8,250                            | 61,996                  |
| Enterprise and community services       | 2,845,755               | 85,079                        | -                                | -                       |
| Facilities Acquisition and construction | -                       | 356,615                       | 461,000                          | -                       |
| <b>Total Expenditures</b>               | <b>2,845,755</b>        | <b>1,647,595</b>              | <b>469,250</b>                   | <b>781,754</b>          |
| Net Change in Fund Balance              | (277,803)               | (329,124)                     | (23,462)                         | 9,578                   |
| Fund balances - beginning               | 417,931                 | 916,684                       | 2,651,077                        | 463,888                 |
| Fund balances - ending                  | <u>\$ 140,128</u>       | <u>\$ 587,560</u>             | <u>\$ 2,627,615</u>              | <u>\$ 473,466</u>       |

(Continued on next page)

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

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the year ended June 30, 2020**

|   | DISTRICT<br>DONATION<br>FUND | GRANTS<br>FUND   | NON-MAJOR<br>GOVERNMENTAL<br>FUNDS |
|---|------------------------------|------------------|------------------------------------|
| <b>REVENUES</b>                         |                              |                  |                                    |
| Local revenue                           | \$ 354,322                   | \$ -             | \$ 3,674,300                       |
| Intermediate revenue                    | -                            | 31,906           | 209,005                            |
| State revenue                           | -                            | 3,510,198        | 3,544,371                          |
| Federal revenue                         | -                            | 2,799,146        | 4,391,439                          |
| <b>Total Revenues</b>                   | <b>354,322</b>               | <b>6,341,250</b> | <b>11,819,115</b>                  |
| <b>EXPENDITURES</b>                     |                              |                  |                                    |
| <b>Current:</b>                         |                              |                  |                                    |
| Instruction                             | 229,358                      | 3,205,177        | 4,634,848                          |
| Support services                        | 20,526                       | 1,012,333        | 1,828,451                          |
| Enterprise and community services       | 104,438                      | 146,893          | 3,182,165                          |
| Facilities Acquisition and construction | -                            | 1,976,847        | 2,794,462                          |
| <b>Total Expenditures</b>               | <b>354,322</b>               | <b>6,341,250</b> | <b>12,439,926</b>                  |
| Net Change in Fund Balance              | -                            | -                | (620,811)                          |
| Fund balances - beginning               | -                            | -                | 4,449,580                          |
| Fund balances - ending                  | <b>\$ -</b>                  | <b>\$ -</b>      | <b>\$ 3,828,769</b>                |

(Continued from previous page)

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ACTUAL AND BUDGET (BUDGETARY BASIS)**  
**For the year ended June 30, 2020**

|  | <u>FOOD SERVICE FUND</u>   |                         |                   | VARIANCE<br>FROM FINAL<br>BUDGET |
|--|----------------------------|-------------------------|-------------------|----------------------------------|
|  | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>     |                                  |
| <b>REVENUES</b>                                  |                            |                         |                   |                                  |
| Local Sources                                    | \$ 1,372,570               | \$ 1,372,570            | \$ 941,486        | \$ (431,084)                     |
| State Sources                                    | 48,550                     | 48,550                  | 34,173 (2)        | (14,377)                         |
| Federal Sources                                  | <u>1,700,500</u>           | <u>1,700,500</u>        | <u>1,592,293</u>  | <u>(108,207)</u>                 |
| Total Revenues                                   | <u>3,121,620</u>           | <u>3,121,620</u>        | <u>2,567,952</u>  | <u>(553,668)</u>                 |
| <b>EXPENDITURES</b>                              |                            |                         |                   |                                  |
| Enterprise and Community Services                | 3,215,539                  | 3,325,399 (1)           | 2,845,755         | 479,644                          |
| Contingency                                      | <u>156,081</u>             | <u>156,081 (1)</u>      | <u>-</u>          | <u>156,081</u>                   |
| Total Expenditures                               | <u>3,371,620</u>           | <u>3,481,480</u>        | <u>2,845,755</u>  | <u>635,725</u>                   |
| Excess of Revenues Over, (Under)<br>Expenditures | (250,000)                  | (359,860)               | (277,803)         | 82,057                           |
| Beginning Fund Balance                           | <u>250,000</u>             | <u>359,860</u>          | <u>417,931</u>    | <u>58,071</u>                    |
| Ending Fund Balance                              | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 140,128</u> | <u>\$ 140,128</u>                |

(1) Appropriation Level

(2) Included in this amount is the required state appropriated general purpose revenues of \$15,779 the District must transfer to the Food Service Fund for National School Lunch Support in order to meet the general cash assistance match for 2019-20.

**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, 2020**

| <u>DESIGNATED REVENUE FUND</u>                |                            |                         |                   |   |
|---|----------------------------|-------------------------|-------------------|---|
|   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>     | <u>VARIANCE<br/>FROM FINAL<br/>BUDGET</u> |
| <b>REVENUES</b>                               |                            |                         |                   |   |
| Local Sources                                 | \$ 840,000                 | \$ 840,000              | \$ 1,141,372      | \$ 301,372                                |
| Intermediate Sources                          | 200,000                    | 337,500                 | 177,099           | (160,401)                                 |
| Total Revenues                                | <u>1,040,000</u>           | <u>1,177,500</u>        | <u>1,318,471</u>  | <u>140,971</u>                            |
| <b>EXPENDITURES</b>                           |                            |                         |                   |   |
| Instruction                                   | 955,412                    | 645,412 (1)             | 480,555           | 164,857                                   |
| Support Services                              | 740,182                    | 740,182 (1)             | 725,346           | 14,836                                    |
| Enterprise and Community Services             | 90,241                     | 100,241 (1)             | 85,079            | 15,162                                    |
| Facilities Acquisition Construction           | -                          | 437,500 (1)             | 356,615           | 80,885                                    |
| Total Expenditures                            | <u>1,785,835</u>           | <u>1,923,335</u>        | <u>1,647,595</u>  | <u>275,740</u>                            |
| Excess of Revenues Over, (Under) Expenditures | (745,835)                  | (745,835)               | (329,124)         | 416,711                                   |
| Beginning Fund Balance                        | <u>745,835</u>             | <u>745,835</u>          | <u>916,684</u>    | <u>170,849</u>                            |
| Ending Fund Balance                           | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 587,560</u> | <u>\$ 587,560</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, 2020**

| <u>DESIGNATED FACILITIES FUND</u>             |                            |                         |                     |   |
|---|----------------------------|-------------------------|---------------------|---|
|   | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>       | <u>VARIANCE<br/>FROM FINAL<br/>BUDGET</u> |
| <b>REVENUES</b>                               |                            |                         |                     |   |
| Local Sources                                 | \$ 490,000                 | \$ 490,000              | \$ 445,788          | \$ (44,212)                               |
| Total Revenues                                | <u>490,000</u>             | <u>490,000</u>          | <u>445,788</u>      | <u>(44,212)</u>                           |
| <b>EXPENDITURES</b>                           |                            |                         |                     |   |
| Support Services                              | -                          | 10,000 (1)              | 8,250               | 1,750                                     |
| Facilities Acquisition and Construction       | <u>2,455,000</u>           | <u>3,120,000 (1)</u>    | <u>461,000</u>      | <u>2,659,000</u>                          |
| Total Expenditures                            | <u>2,455,000</u>           | <u>3,130,000</u>        | <u>469,250</u>      | <u>2,660,750</u>                          |
| Excess of Revenues Over, (Under) Expenditures | (1,965,000)                | (2,640,000)             | (23,462)            | 2,616,538                                 |
| Beginning Fund Balance                        | <u>1,965,000</u>           | <u>2,640,000</u>        | <u>2,651,077</u>    | <u>11,077</u>                             |
| Ending Fund Balance                           | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 2,627,615</u> | <u>\$ 2,627,615</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, 2020**

|   | <u>STUDENT BODY FUND</u> |                    |                   | VARIANCE          |
|---|--------------------------|--------------------|-------------------|-------------------|
|   | <u>ORIGINAL</u>          | <u>FINAL</u>       | <u>ACTUAL</u>     | <u>FROM FINAL</u> |
|   | <u>BUDGET</u>            | <u>BUDGET</u>      |                   | <u>BUDGET</u>     |
| <b>REVENUES</b>                               |                          |                    |                   |                   |
| Local Sources                                 | \$ 1,000,000             | \$ 1,000,000       | \$ 791,332        | \$ (208,668)      |
| Total Revenues                                | <u>1,000,000</u>         | <u>1,000,000</u>   | <u>791,332</u>    | <u>(208,668)</u>  |
| <b>EXPENDITURES</b>                           |                          |                    |                   |                   |
| Instruction                                   | 1,250,000                | 1,250,000 (1)      | 719,758           | 530,242           |
| Support Services                              | <u>150,000</u>           | <u>150,000 (1)</u> | <u>61,996</u>     | <u>88,004</u>     |
| Total Expenditures                            | <u>1,400,000</u>         | <u>1,400,000</u>   | <u>781,754</u>    | <u>618,246</u>    |
| Excess of Revenues Over, (Under) Expenditures | (400,000)                | (400,000)          | 9,578             | 409,578           |
| Beginning Fund Balance                        | <u>400,000</u>           | <u>400,000</u>     | <u>463,888</u>    | <u>63,888</u>     |
| Ending Fund Balance                           | <u>\$ -</u>              | <u>\$ -</u>        | <u>\$ 473,466</u> | <u>\$ 473,466</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, 2020**

|                                   | <u>DISTRICT DONATION FUND</u> |                         |                | VARIANCE<br>FROM FINAL<br>BUDGET |
|-----------------------------------|-------------------------------|-------------------------|----------------|----------------------------------|
|                                   | <u>ORIGINAL<br/>BUDGET</u>    | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>  |                                  |
| <b>REVENUES</b>                   |                               |                         |                |                                  |
| Local Sources                     | \$ 600,000                    | \$ 600,000              | \$ 354,322     | \$ (245,678)                     |
| Total Revenues                    | <u>600,000</u>                | <u>600,000</u>          | <u>354,322</u> | <u>(245,678)</u>                 |
| <b>EXPENDITURES</b>               |                               |                         |                |                                  |
| Instruction Services              | 455,000                       | 405,000 (1)             | 229,358        | 175,642                          |
| Support Services                  | 55,000                        | 55,000 (1)              | 20,526         | 34,474                           |
| Enterprise and Community Services | 90,000                        | 140,000 (1)             | 104,438        | 35,562                           |
| Total Expenditures                | <u>600,000</u>                | <u>600,000</u>          | <u>354,322</u> | <u>245,678</u>                   |
| Beginning Fund Balance            | <u>-</u>                      | <u>-</u>                | <u>-</u>       | <u>-</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, 2020**

GRANTS FUND

|   | ORIGINAL<br>BUDGET | FINAL<br>BUDGET   | ACTUAL           | VARIANCE<br>FROM FINAL<br>BUDGET |
|---|--------------------|-------------------|------------------|----------------------------------|
| <b>REVENUES</b>                               |                    |                   |                  |                                  |
| Local Sources                                 | \$ 29,040          | \$ 29,040         | \$ -             | \$ (29,040)                      |
| Intermediate Sources                          | 116,161            | 116,161           | 31,906           | (84,255)                         |
| State Sources                                 | 9,515,316          | 9,515,316         | 3,510,198        | (6,005,118)                      |
| Federal Sources                               | 5,804,694          | 5,804,694         | 2,799,146        | (3,005,548)                      |
| Total Revenues                                | <u>15,465,211</u>  | <u>15,465,211</u> | <u>6,341,250</u> | <u>(9,123,961)</u>               |
| <b>EXPENDITURES</b>                           |                    |                   |                  |                                  |
| Instruction                                   | 3,785,281          | 3,785,281 (1)     | 3,205,177        | 580,104                          |
| Support Services                              | 1,687,842          | 1,687,842 (1)     | 1,012,333        | 675,509                          |
| Enterprise and Community Services             | 250,000            | 250,000 (1)       | 146,893          | 103,107                          |
| Facilities Acquisition Construction           | 9,742,088          | 9,742,088 (1)     | 1,976,847        | 7,765,241                        |
| Total Expenditures                            | <u>15,465,211</u>  | <u>15,465,211</u> | <u>6,341,250</u> | <u>9,123,961</u>                 |
| Excess of Revenues Over, (Under) Expenditures | -                  | -                 | -                | -                                |
| Beginning Fund Balance                        | -                  | -                 | -                | -                                |
| 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, 2020**

|                            | <u>INSURANCE FUND</u>      |                         |                     |   |
|----------------------------|----------------------------|-------------------------|---------------------|---|
|                            | <u>ORIGINAL<br/>BUDGET</u> | <u>FINAL<br/>BUDGET</u> | <u>ACTUAL</u>       | <u>VARIANCE<br/>FROM FINAL<br/>BUDGET</u> |
| <b>REVENUES</b>            |                            |                         |                     |   |
| Local Sources              | \$ 14,078,000              | \$ 14,078,000           | \$ 15,037,834       | \$ 959,834                                |
| Total Revenues             | <u>14,078,000</u>          | <u>14,078,000</u>       | <u>15,037,834</u>   | <u>959,834</u>                            |
| <b>EXPENDITURES</b>        |                            |                         |                     |   |
| Support Services           | 15,843,000                 | 15,843,000 (1)          | 14,187,695          | 1,655,305                                 |
| Contingency                | <u>4,000,000</u>           | <u>4,000,000 (1)</u>    | <u>-</u>            | <u>4,000,000</u>                          |
| Total Expenditures         | <u>19,843,000</u>          | <u>19,843,000</u>       | <u>14,187,695</u>   | <u>5,655,305</u>                          |
| Net Change in Fund Balance | (5,765,000)                | (5,765,000)             | 850,139             | 6,615,139                                 |
| Beginning Fund Balance     | <u>5,765,000</u>           | <u>5,765,000</u>        | <u>6,635,129</u>    | <u>870,129</u>                            |
| Ending Fund Balance        | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ 7,485,268</u> | <u>\$ 7,485,268</u>                       |

(1) Appropriation Level

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

**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUND**  
**For the year ended June 30, 2020**

|                            | Balance<br>June 30, 2019 | Additions         | Deductions          | Balance<br>June 30, 2020 |
|----------------------------|--------------------------|-------------------|---------------------|--------------------------|
| <b>ASSETS</b>              |                          |                   |                     |                          |
| Due from Other Funds       | \$ 219,985               | \$ 433,576        | \$ (356,213)        | \$ 297,348               |
| Total Assets               | <u>\$ 219,985</u>        | <u>\$ 433,576</u> | <u>\$ (356,213)</u> | <u>\$ 297,348</u>        |
| <b>LIABILITIES</b>         |                          |                   |                     |                          |
| Accounts Payable           | \$ 3                     | \$ 522            | \$ -                | \$ 525                   |
| Held in Trust for Programs | <u>219,982</u>           | <u>76,841</u>     | <u>-</u>            | <u>296,823</u>           |
| Total Liabilities          | <u>\$ 219,985</u>        | <u>\$ 77,363</u>  | <u>\$ -</u>         | <u>\$ 297,348</u>        |

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES**  
**OF TAXES UNCOLLECTED**  
**For the year ended June 30, 2020**

**GENERAL FUND**

| <u>TAX<br/>YEAR</u> | <u>BALANCE<br/>July 1, 2019</u> | <u>2019-20<br/>LEVY</u> | <u>ADJUSTMENTS<br/>TO<br/>ROLLS</u> | <u>CASH<br/>COLLECTIONS<br/>BY COUNTY<br/>TREASURER</u> | <u>BALANCE<br/>UNCOLLECTED<br/>OR<br/>UNSEGREGATED<br/>July 1, 2020</u> |
|---------------------|---------------------------------|-------------------------|-------------------------------------|---|---|
| Current:            |                                 |                         |                                     |   |   |
| 2019-20             | \$ -                            | \$ 38,310,650           | \$ (1,042,058)                      | \$ (36,732,930)   | \$ 535,662  |
| Prior Years:        |                                 |                         |                                     |   |   |
| 2018-19             | 492,869                         | -                       | (6,152)                             | (290,635)   | 196,082   |
| 2017-18             | 200,754                         | -                       | (4,122)                             | (91,952)  | 104,680   |
| 2016-17             | 103,238                         | -                       | (715)                               | (61,587)  | 40,936  |
| 2015-16             | 50,374                          | -                       | (650)                               | (40,381)  | 9,343   |
| Prior Years         | <u>34,808</u>                   | <u>-</u>                | <u>(1,279)</u>                      | <u>(6,045)</u>  | <u>27,484</u>   |
| Total Prior         | <u>882,043</u>                  | <u>-</u>                | <u>(12,918)</u>                     | <u>(490,600)</u>  | <u>378,525</u>  |
| Total All<br>Years  | <u>\$ 882,043</u>               | <u>\$ 38,310,650</u>    | <u>\$ (1,054,976)</u>               | <u>\$ (37,223,530)</u>                                  | <u>\$ 914,187</u>   |

RECONCILIATION TO REVENUE:

|   | <u>TOTAL</u>         |
|---|----------------------|
| Cash Collections by County Treasurers Above | \$ 37,223,530        |
| Accrual of Receivables:                     |                      |
| Taxes in Lieu                               | 38,535               |
| June 30, 2019                               | (138,573)            |
| June 30, 2020                               | 126,314              |
| Change in Prior Year Unavailable Revenue    | <u>44,403</u>        |
| Total Revenue - Government Wide Basis       | <u>\$ 37,294,209</u> |

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

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES**  
**OF TAXES UNCOLLECTED**  
**For the year ended June 30, 2020**

**DEBT SERVICE FUND**

| <u>TAX<br/>YEAR</u> | <u>TAXES<br/>RECEIVABLE<br/>July 1, 2019</u> | <u>2019-20<br/>LEVY</u> | <u>ADJUSTMENTS<br/>TO<br/>ROLLS</u> | <u>CASH<br/>COLLECTIONS<br/>BY COUNTY<br/>TREASURER</u> | <u>BALANCE<br/>UNCOLLECTED<br/>OR<br/>UNSEGREGATED<br/>July 1, 2020</u> |
|---------------------|--|-------------------------|-------------------------------------|---|---|
| Current:            |  |                         |                                     |   |   |
| 2019-20             | \$ -   | \$ 12,964,540           | \$ (354,293)                        | \$ (12,428,994)   | \$ 181,253  |
| Prior Years:        |  |                         |                                     |   |   |
| 2018-19             | 173,851                                      | -                       | (2,169)                             | (102,500)   | 69,182  |
| 2017-18             | 39,517                                       | -                       | (812)                               | (18,097)  | 20,608  |
| 2016-17             | 31,648                                       | -                       | (226)                               | (18,873)  | 12,549  |
| 2015-16             | 16,918                                       | -                       | (222)                               | (13,552)  | 3,144   |
| Prior Years         | <u>(6,988)</u>                               | <u>-</u>                | <u>(423)</u>                        | <u>(1,596)</u>  | <u>(9,007)</u>  |
| Total Prior         | <u>254,946</u>                               | <u>-</u>                | <u>(3,852)</u>                      | <u>(154,618)</u>  | <u>96,476</u>   |
| Total All<br>Years  | <u>\$ 254,946</u>                            | <u>\$ 12,964,540</u>    | <u>\$ (358,145)</u>                 | <u>\$ (12,583,612)</u>                                  | <u>\$ 277,729</u>   |

RECONCILIATION TO REVENUE:

|   | <u>TOTAL</u>         |
|---|----------------------|
| Cash Collections by County Treasurers Above | \$ 12,583,612        |
| Accrual of Receivables:                     |                      |
| Taxes in Lieu                               | 8,871                |
| June 30, 2019                               | (45,791)             |
| June 30, 2020                               | 40,689               |
| Change in Prior Year Unavailable Revenue    | <u>27,885</u>        |
| Total Revenue - Government Wide Basis       | <u>\$ 12,615,266</u> |

This Page Intentionally Left Blank



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

## **STATISTICAL SECTION**



*"I am thankful for my family."*

# Statistical Section

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

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

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

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

For the Year Ended June 30, 2020

| Year<br>Ending<br>June 30 | Real<br>Property | Personal<br>Property | Public<br>Utility | Total<br>Assessed<br>Value | Total<br>Direct<br>Tax Rate | Measure 5<br>Real Market<br>Taxable<br>Value | Assessed<br>Value as a %<br>of Actual Value |
|---------------------------|------------------|----------------------|-------------------|----------------------------|-----------------------------|--|---|
| 2020                      | \$ 6,589,977,709 | \$ 206,421,537       | \$ 188,429,435    | \$ 6,984,828,681           | 7.82                        | \$ 10,372,835,038                            | 67%   |
| 2019                      | 6,215,316,203    | 189,713,915          | 189,970,290       | 6,595,000,408              | 7.91                        | 9,663,106,015                                | 68%   |
| 2018                      | 5,928,739,098    | 169,253,339          | 208,816,832       | 6,306,809,269              | 7.02                        | 8,856,987,175                                | 71%   |
| 2017                      | 5,733,248,107    | 153,333,181          | 188,916,800       | 6,075,498,088              | 7.55                        | 8,127,238,233                                | 75%   |
| 2016                      | 5,452,495,791    | 150,756,390          | 152,609,390       | 5,755,861,571              | 7.69                        | 7,722,322,533                                | 75%   |
| 2015                      | 5,317,400,968    | 150,137,493          | 137,841,518       | 5,605,379,979              | 7.75                        | 7,375,558,638                                | 76%   |
| 2014                      | 5,105,861,247    | 149,888,833          | 129,868,358       | 5,385,618,438              | 7.62                        | 7,011,396,669                                | 77%   |
| 2013                      | 5,023,821,365    | 143,462,587          | 125,153,063       | 5,292,437,015              | 7.61                        | 6,975,636,288                                | 76%   |
| 2012                      | 4,934,449,978    | 166,550,035          | 135,650,170       | 5,236,650,183              | 7.64                        | 6,950,786,045                                | 75%   |
| 2011                      | 4,793,853,294    | 156,682,133          | 134,078,720       | 5,084,614,147              | 7.65                        | 7,167,770,102                                | 71%   |

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.

Source

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

Real Market Taxable Value calculated using Measure 5 Real Market Value

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

DIRECT AND OVERLAPPING PROPERTY TAX RATES - LAST TEN FISCAL YEARS

For the Year Ended June 30, 2020

**District Direct Rates**

| Year Ending<br>June 30 | General Tax<br>Permanent Rate | Local<br>Option | General Obligation<br>Debt Service<br>Facilities | Total Direct<br>Tax Rate |
|------------------------|-------------------------------|-----------------|--|--------------------------|
| 2020                   | 4.46                          | 1.50            | 1.86   | 7.82                     |
| 2019                   | 4.46                          | 1.50            | 1.95   | 7.91                     |
| 2018                   | 4.46                          | 1.50            | 1.06   | 7.02                     |
| 2017                   | 4.46                          | 1.50            | 1.59   | 7.55                     |
| 2016                   | 4.46                          | 1.50            | 1.73   | 7.69                     |
| 2015                   | 4.46                          | 1.50            | 1.79   | 7.75                     |
| 2014                   | 4.46                          | 1.50            | 1.65   | 7.61                     |
| 2013                   | 4.46                          | 1.50            | 1.65   | 7.61                     |
| 2012                   | 4.46                          | 1.50            | 1.68   | 7.64                     |
| 2011                   | 4.46                          | 1.50            | 1.69   | 7.65                     |

**Selected Overlapping Total Property Tax Rates**

| Year Ending<br>June 30 | City of<br>Corvallis | Benton<br>County | Linn-Benton<br>ESD | Linn-Benton<br>Community<br>College | Benton County<br>Library |
|------------------------|----------------------|------------------|--------------------|-------------------------------------|--------------------------|
| 2020                   | 6.18                 | 3.11             | 0.30               | 0.67                                | 0.39                     |
| 2019                   | 6.16                 | 3.11             | 0.30               | 0.67                                | 0.39                     |
| 2018                   | 6.17                 | 3.11             | 0.30               | 0.67                                | 0.39                     |
| 2017                   | 6.18                 | 3.11             | 0.30               | 0.68                                | 0.39                     |
| 2016                   | 6.19                 | 3.11             | 0.30               | 0.68                                | 0.39                     |
| 2015                   | 6.19                 | 3.11             | 0.30               | 0.68                                | 0.39                     |
| 2014                   | 5.83                 | 3.11             | 0.30               | 0.69                                | 0.39                     |
| 2013                   | 5.81                 | 2.97             | 0.30               | 0.68                                | 0.39                     |
| 2012                   | 6.09                 | 2.89             | 0.30               | 0.68                                | 0.39                     |
| 2011                   | 5.59                 | 2.85             | 0.30               | 0.67                                | 0.39                     |

**Notes**

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

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

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

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

The District has property tax levies in both Benton and Linn Counties with Linn County being a minor portion. These overlapping rates are presented only for comparability with select Benton County taxing jurisdictions. This schedule does not include all Benton County taxing jurisdictions, or any Linn County taxing jurisdictions.

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

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

For the Year Ended June 30, 2020

| Taxpayer                               | 2020 (Current year)     |      |                                   | 2011 (Nine years ago)   |      |                                   |
|--|-------------------------|------|-----------------------------------|-------------------------|------|-----------------------------------|
|  | Taxable Assessed Value  | Rank | % of Total Taxable Assessed Value | Taxable Assessed Value  | Rank | % of Total Taxable Assessed Value |
| <b>Ten largest taxpayers</b>           |                         |      |                                   |                         |      |                                   |
| HP Inc                                 | \$ 340,738,816          | 1    | 3.72%                             |                         |      |                                   |
| Corvallis OR Student Housing Owner LLC | 65,904,307              | 2    | 0.72%                             |                         |      |                                   |
| Hewlett Packard Co                     | 72,630,881              | 3    | 0.79%                             | \$ 402,177,032          | 1    | 6.08%                             |
| Hollingsworth & Vose Fiber Company     | 70,349,497              | 4    | 0.77%                             | \$ 23,157,766           | 5    | 0.35%                             |
| Pacificorp                             | 60,180,000              | 5    | 0.66%                             | 33,850,000              | 3    | 0.51%                             |
| Comcast Corporation                    | 43,589,000              | 6    | 0.48%                             | 37,343,900              | 2    | 0.56%                             |
| Northwest Natural Gas Company          | 39,403,000              | 7    | 0.43%                             | 32,696,400              | 4    | 0.49%                             |
| Avery Investments LLC                  | 26,214,938              | 8    | 0.29%                             | 17,546,789              | 8    | 0.27%                             |
| Washington Ave Mixed Use LLC           | 25,716,849              | 9    | 0.28%                             |                         |      |                                   |
| Corvallis River Run LLC                | 22,784,078              | 10   | 0.25%                             |                         |      |                                   |
| Qwest Corporation                      | -                       |      | 0.00%                             | 19,448,900              | 7    | 0.29%                             |
| Starker Forest Inc.                    | -                       |      | 0.00%                             | 21,007,052              | 6    | 0.32%                             |
| Witham Hill Oaks Apartments LLC        | -                       |      | 0.00%                             | 14,233,238              | 9    | 0.22%                             |
| Suncor Partners LLC                    | -                       |      | 0.00%                             | 11,120,148              | 10   | 0.17%                             |
| Subtotal of ten largest taxpayers      | <u>767,511,366</u>      |      | <u>8.38%</u>                      | <u>612,581,225</u>      |      | <u>9.27%</u>                      |
| All other taxpayers                    | <u>8,390,241,933</u>    |      | <u>91.62%</u>                     | <u>5,997,650,985</u>    |      | <u>90.73%</u>                     |
| Total all taxpayers                    | <u>\$ 9,157,753,299</u> |      | <u>100.00%</u>                    | <u>\$ 6,610,232,210</u> |      | <u>100.00%</u>                    |

Source  
Benton County Assessor  
Corvallis School District 509J 2011 Comprehensive Annual Financial Report

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

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

PROPERTY TAX LEVIES AND COLLECTIONS - LAST TEN FISCAL YEARS

For the Year Ended June 30, 2020

| Year<br>Ending<br>June 30 | Total<br>Extended<br>Tax Levy | Current Tax<br>Collections | Current Tax<br>Collections<br>as a % of<br>Current<br>Levy | Delinquent<br>Tax<br>Collections | Total Tax<br>Collections | Total Tax<br>Collections<br>as a % of<br>Current<br>Levy | Uncollected<br>Taxes | Uncollected<br>Taxes<br>as a % of<br>Current<br>Levy |
|---------------------------|-------------------------------|----------------------------|--|----------------------------------|--------------------------|--|----------------------|--|
| 2020                      | \$ 51,275,190                 | \$ 49,161,924              | 95.9%  | \$ 645,217                       | \$ 49,807,141            | 97.1%  | \$ 1,191,916         | 2.32%  |
| 2019                      | 49,387,001                    | 47,369,053                 | 95.9%  | 1,591,735                        | 48,960,788               | 99.1%  | 1,136,989            | 2.30%  |
| 2018                      | 40,741,173                    | 39,009,215                 | 95.7%  | 518,552                          | 39,527,767               | 97.0%  | 2,516,599            | 6.18%  |
| 2017                      | 41,215,001                    | 39,239,908                 | 95.2%  | 628,495                          | 39,868,403               | 96.7%  | 2,935,604            | 7.12%  |
| 2016                      | 39,535,208                    | 37,466,921                 | 94.8%  | 649,243                          | 38,116,164               | 96.4%  | 2,696,392            | 6.82%  |
| 2015                      | 38,791,975                    | 36,558,235                 | 94.2%  | 784,641                          | 37,342,876               | 96.3%  | 3,358,328            | 8.66%  |
| 2014                      | 36,635,629                    | 34,514,298                 | 94.2%  | 707,143                          | 35,221,441               | 96.1%  | 2,841,369            | 7.76%  |
| 2013                      | 36,349,659                    | 34,190,752                 | 94.1%  | 557,661                          | 34,748,413               | 95.6%  | 2,370,917            | 6.52%  |
| 2012                      | 36,626,105                    | 34,824,203                 | 95.1%  | 918,109                          | 35,742,312               | 97.6%  | 1,840,063            | 5.02%  |
| 2011                      | 36,232,808                    | 34,397,971                 | 94.9%  | 744,552                          | 35,142,523               | 97.0%  | 1,975,669            | 5.45%  |

Notes

Collections are defined as actual receipts including interest

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

Source

Corvallis School District 509J Comprehensive Annual Financial Report

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

**RATIOS OF OUTSTANDING DEBT BY TYPE - LAST TEN FISCAL YEARS**

For the Year Ended June 30, 2020

**General Bonded Debt**

| Year Ending<br>June 30 | Limited Tax Pension Obligations |            | General Obligation<br>Bonds<br>Outstanding <sup>1</sup> | Unamortized Premium<br>& Accrued<br>Interest | Capital Leases | Early<br>Retirement<br>Incentive | Total<br>Primary<br>Government | % of Actual<br>Taxable Value of<br>Property <sup>2</sup> | Per Student <sup>3</sup> | Per Capita <sup>4</sup> |
|------------------------|---------------------------------|------------|---|--|----------------|----------------------------------|--------------------------------|--|--------------------------|-------------------------|
|                        | OSBA 2002                       | OSBA 2005A |   |  |                |                                  |                                |  |                          |                         |
| 2020                   | \$ 16,475,000                   | \$ -       | \$ 159,539,046  | \$ 25,874,101                                | \$ 1,344,841   | \$ -                             | 203,232,988                    | 2.91%  | 30,737                   | N/A                     |
| 2019                   | 16,992,135                      | -          | 166,234,046   | 30,501,122                                   | 1,133,038      | -                                | 214,860,341                    | 3.26%  | 32,150                   | N/A                     |
| 2018                   | 17,503,800                      | -          | 12,905,000  | 2,880,666                                    | 686,994        | -                                | 33,976,460                     | 0.54%  | 5,040                    | N/A                     |
| 2017                   | 18,008,178                      | -          | 18,660,000  | 3,809,030                                    | 485,056        | 103,299                          | 41,065,562                     | 0.68%  | 6,234                    | 452                     |
| 2016                   | 18,503,932                      | -          | 26,820,000  | 4,892,962                                    | 186,390        | 586,690                          | 50,989,974                     | 0.89%  | 7,739                    | 570                     |
| 2015                   | 18,990,630                      | 50,000     | 34,395,000  | 5,803,992                                    | -              | 727,660                          | 59,967,281                     | 1.07%  | 9,195                    | 685                     |
| 2014                   | 19,462,819                      | 195,000    | 41,395,000  | 6,545,359                                    | -              | 979,350                          | 68,577,529                     | 1.27%  | 10,801                   | 794                     |
| 2013                   | 19,918,697                      | 425,000    | 47,840,000  | 7,123,561                                    | -              | 1,505,162                        | 76,812,420                     | 1.45%  | 12,198                   | 887                     |
| 2012                   | 20,353,359                      | 735,000    | 53,870,000  | 7,150,546                                    | -              | 1,035,843                        | 83,144,748                     | 1.59%  | 13,233                   | 962                     |
| 2011                   | 20,765,925                      | 1,115,000  | 59,475,000  | 4,687,176                                    | -              | 1,974,169                        | 88,017,270                     | 1.73%  | 13,650                   | 1,024                   |

**Notes**

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

<sup>2</sup>See the Schedule of Assessed Values of Taxable Property for property value data.

<sup>3</sup>Student enrollment data can be found in Schedule of Demographic and Economic Statistics

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

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

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of June 30, 2020

| Overlapping Issuer  | Net Property Tax<br>Backed Debt | %<br>Overlapping | Overlapping<br>Debt   |
|---|---------------------------------|------------------|-----------------------|
| Benton County   | \$ 16,840,000                   | 71.73%           | \$ 12,079,500         |
| Benton County School District 17J (Philomath)             | 28,605,115                      | 0.17%            | 47,399                |
| City of Corvallis   | 2,335,000                       | 99.28%           | 2,318,113             |
| City of Philomath   | 473,944                         | 1.27%            | 6,023                 |
| Lane Community College                                    | 46,100,000                      | 0.00%            | 507                   |
| Linn-Benton Community College                             | 31,132,196                      | 37.73%           | 11,745,212            |
| Philomath RFPD 4  | 2,455,000                       | 17.89%           | 439,131               |
| Tangent RFPD 15   | 79,583                          | 0.27%            | 215                   |
|   | <u>\$ 128,020,838</u>           |                  |                       |
| Total net property tax backed debt                        |                                 |                  |                       |
| Subtotal, overlapping debt <sup>1</sup>                   |                                 |                  | <u>26,636,100</u>     |
| District direct net property tax backed debt <sup>2</sup> |                                 |                  | <u>203,232,989</u>    |
| Total direct and overlapping debt                         |                                 |                  | <u>\$ 229,869,089</u> |

<sup>1</sup> Overlapping debt is calculated by State Treasurer by shared market value

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

Source

Municipal Debt Advisory Commission, State of Oregon

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

**LEGAL DEBT MARGIN INFORMATION - LAST TEN FISCAL YEARS**

For the Year Ended June 30, 2020

|   | 2020              | 2019             | 2018             | 2017             | 2016             | 2015             | 2014             | 2013             | 2012             | 2011             |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Real Market Value</b>                                    | \$ 10,372,835,038 | \$ 9,663,106,015 | \$ 8,856,987,175 | \$ 8,127,238,233 | \$ 7,722,322,533 | \$ 7,375,558,638 | \$ 7,011,396,669 | \$ 6,975,636,288 | \$ 6,950,786,045 | \$ 7,167,770,102 |
| <b>Debt Limit</b>   | 824,640,386       | 824,640,386      | 704,130,480      | 648,197,976      | 616,896,446      | 587,711,393      | 559,303,185      | 553,378,682      | 573,045,834      | 574,185,260      |
| Total net debt applicable to limit                          | 159,539,046       | 166,234,046      | 12,905,000       | 18,660,000       | 26,820,000       | 34,395,000       | 41,395,000       | 47,495,093       | 53,267,571       | 59,085,168       |
| Legal debt margin   | 665,101,340       | 658,406,340      | 691,225,480      | 629,537,976      | 590,076,446      | 553,316,393      | 518,108,185      | 505,883,589      | 519,778,263      | 515,100,092      |
| Total net debt applicable to the limit as a % of debt limit | 19.3%             | 20.2%            | 1.8%             | 2.9%             | 4.3%             | 5.9%             | 7.4%             | 8.6%             | 9.3%             | 10.3%            |

**Legal Debt Margin Calculation for Fiscal Year 2017**

|   |                  |
|---|------------------|
| Measure 5 Taxable Real Market Value         | \$10,372,835,038 |
| Debt limit (7.95%) <sup>1</sup>             | 824,640,386      |
| Amount of debt applicable to debt limit     | 159,539,046      |
| General obligation bonded debt              | 881,879          |
| Less amount available in debt service funds | 158,657,167      |
| Amount of debt applicable to debt limit     | \$ 665,983,218   |
| Legal debt margin                           |                  |

<sup>1</sup>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.

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

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

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

DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN CALENDAR YEARS

For the Year Ended June 30, 2020

| Year Ending<br>June 30 | Benton<br>County<br>Population | Personal<br>Income<br>(Thousands) | Per Capita<br>Personal<br>Income | Unemployment<br>Rate | 509J<br>Enrollment | OSU<br>Enrollment |
|------------------------|--------------------------------|-----------------------------------|----------------------------------|----------------------|--------------------|-------------------|
| 2020                   | -                              | \$ N/A                            | \$ N/A                           | 8.7%                 | 6,612              | 31,719            |
| 2019                   | 93,053                         | N/A                               | N/A                              | 3.2%                 | 6,683              | 30,986            |
| 2018                   | 92,442                         | 4,330,505                         | 46,846                           | 3.2%                 | 6,741              | 30,896            |
| 2017                   | 90,951                         | 4,117,625                         | 45,273                           | 3.6%                 | 6,587              | 30,354            |
| 2016                   | 89,385                         | 3,776,069                         | 42,245                           | 3.9%                 | 6,589              | 29,576            |
| 2015                   | 87,572                         | 3,649,647                         | 41,676                           | 4.3%                 | 6,522              | 28,886            |
| 2014                   | 86,414                         | 3,439,876                         | 39,807                           | 5.5%                 | 6,349              | 27,925            |
| 2013                   | 86,591                         | 3,507,101                         | 40,502                           | 5.8%                 | 6,297              | 26,393            |
| 2012                   | 86,430                         | 3,446,794                         | 39,880                           | 6.1%                 | 6,283              | 24,977            |
| 2011                   | 85,928                         | 3,323,437                         | 38,677                           | 6.6%                 | 6,448              | 23,761            |

Notes

N/A - Data unavailable at time of printing

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

Does not include charter school or YES House

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

Source

Oregon Employment Department, Workforce Analyst (November unemployment rate)

Oregon State University (fall term enrollment)

US Census Bureau

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

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

For the Year Ended June 30, 2020

| Employer                          | 2020 (Current year) |      |                       | 2011 (Nine years ago) |      |                       |
|-----------------------------------|---------------------|------|-----------------------|-----------------------|------|-----------------------|
|                                   | Employees           | Rank | % of Total Employment | Employees             | Rank | % of Total Employment |
| <b>Ten largest employers</b>      |                     |      |                       |                       |      |                       |
| Oregon State University           | 11,196              | 1    | 28.76%                | 8,637                 | 1    | 21.87%                |
| Samaritan Health Services         | 3,335               | 2    | 8.57%                 | 2,305                 | 2    | 5.84%                 |
| Hewlett Packard                   | 1,211               | 3    | 3.11%                 | 1,700                 | 3    | 4.30%                 |
| Corvallis School District 509J    | 985                 | 4    | 2.53%                 | 580                   | 5    | 1.47%                 |
| Corvallis Clinic                  | 614                 | 5    | 1.58%                 | 543                   | 6    | 1.38%                 |
| Benton County                     | 515                 | 6    | 1.32%                 | 585                   | 4    | 1.48%                 |
| City of Corvallis                 | 343                 | 7    | 0.88%                 | 419                   | 7    | 1.06%                 |
| Nuscale                           | 243                 | 8    | 0.62%                 | -                     | -    | -                     |
| Jacobs (previously CH2M Hill)     | 230                 | 9    | 0.59%                 | 400                   | 8    | 1.01%                 |
| Korvis                            | 130                 | 10   | 0.33%                 | -                     | -    | -                     |
| ATS Systems Oregon                | -                   | -    | -                     | 200                   | 9    | 0.51%                 |
| Fiserv <sup>1</sup>               | -                   | -    | -                     | 200                   | 10   | 0.51%                 |
| Subtotal of ten largest employers | <u>18,802</u>       |      | <u>48.30%</u>         | <u>15,569</u>         |      | <u>39.43%</u>         |
| All other employers               | <u>20,128</u>       |      | <u>51.70%</u>         | <u>23,921</u>         |      | <u>60.57%</u>         |
| Total Corvallis area employment   | <u>38,930</u>       |      | <u>100.00%</u>        | <u>39,490</u>         |      | <u>100.00%</u>        |

Notes

<sup>1</sup> Fiserv was formally known as Summit Information Systems

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

Source

City of Corvallis  
 Corvallis 509J

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

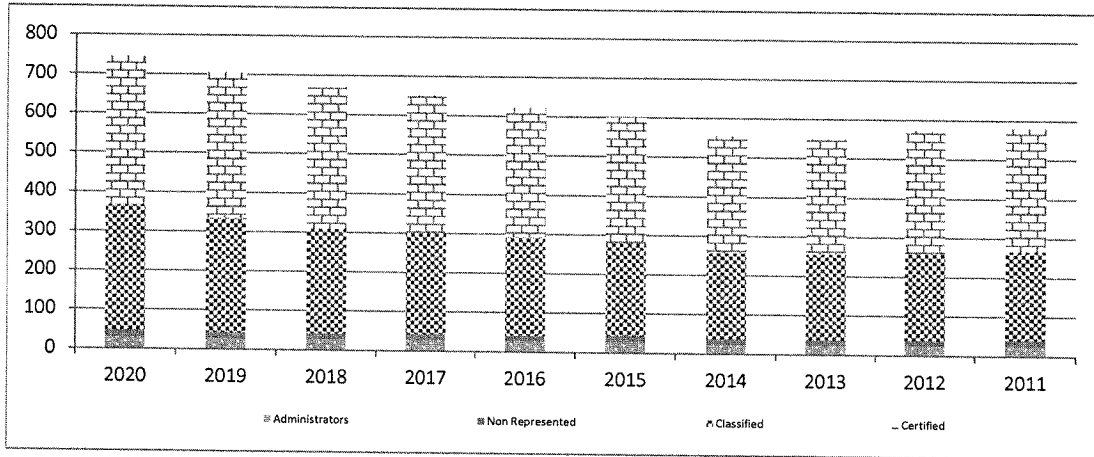
NUMBER OF FULL TIME EQUIVALENT (FTE) EMPLOYEES - GENERAL FUND  
 LAST TEN FISCAL YEARS

For the Year Ended June 30, 2020

| Year Ending | Certified | Classified | Non- Represented<br>Support | Administrators | Total |
|-------------|-----------|------------|-----------------------------|----------------|-------|
| 2020        | 380.3     | 318.0      | 17.9                        | 29.6           | 745.8 |
| 2019        | 372.8     | 290.3      | 15.7                        | 27.2           | 706.0 |
| 2018        | 361.7     | 267.5      | 15.3                        | 26.7           | 671.2 |
| 2017        | 351.3     | 257.3      | 15.4                        | 27.4           | 651.5 |
| 2016        | 331.4     | 249.1      | 15.0                        | 27.4           | 623.0 |
| 2015        | 319.8     | 236.8      | 15.0                        | 28.5           | 600.1 |
| 2014        | 298.8     | 218.8      | 14.4                        | 23.4           | 555.4 |
| 2013        | 295.0     | 217.8      | 13.8                        | 24.0           | 550.6 |
| 2012        | 316.0     | 219.1      | 14.0                        | 24.9           | 574.0 |
| 2011        | 312.2     | 227.1      | 16.3                        | 24.7           | 580.3 |

Source  
 Corvallis School District 509J

Number of FTE Employees - General Fund



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

**OPERATING STATISTICS - LAST TEN FISCAL YEARS**

For the Year Ended June 30, 2020

| Year Ending<br>June 30 | Student<br>Enrollment | Average<br>Daily<br>Membership<br>Weighted<br>(ADMw) | General Fund<br>Expenditures | Cost per<br>Student | %<br>Change | Certified<br>Staff<br>(FTE) | Student-<br>Teacher<br>Ratio | Students<br>Qualified<br>for Free or<br>Reduced<br>Priced Meals |
|------------------------|-----------------------|--|------------------------------|---------------------|-------------|-----------------------------|------------------------------|---|
| 2020                   | 6,612                 | 7,773.5  | \$ 84,313,520                | \$ 12,752           | 13.2%       | 380.3                       | 17.39                        | 36.0%   |
| 2019                   | 6,683                 | 7,847.5  | 75,281,617                   | 11,265              | 10.5%       | 372.8                       | 17.93                        | 35.8%   |
| 2018                   | 6,741                 | 7,942.1  | 68,697,630                   | 10,191              | 3.8%        | 361.7                       | 18.64                        | 35.7%   |
| 2017                   | 6,587                 | 7,853.5  | 64,692,813                   | 9,821               | 6.0%        | 351.3                       | 18.75                        | 34.2%   |
| 2016                   | 6,589                 | 7,830.1  | 61,077,242                   | 9,270               | 4.3%        | 331.4                       | 19.88                        | 33.0%   |
| 2015                   | 6,522                 | 7,484.0  | 57,951,549                   | 8,886               | 4.5%        | 319.8                       | 20.39                        | 34.3%   |
| 2014                   | 6,349                 | 7,243.3  | 53,963,730                   | 8,500               | 4.7%        | 298.8                       | 21.25                        | 36.2%   |
| 2013                   | 6,297                 | 7,135.0  | 51,133,764                   | 8,120               | -5.1%       | 295.0                       | 21.35                        | 36.2%   |
| 2012                   | 6,283                 | 7,120.5  | 53,771,874                   | 8,558               | 0.6%        | 316.0                       | 19.88                        | 37.0%   |
| 2011                   | 6,448                 | 7,316.4  | 54,881,099                   | 8,511               | -           | 312.2                       | 20.65                        | 35.7%   |

Notes

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

Source  
 Corvallis School District 509J

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

**OPERATING STATISTICS - LAST NINE FISCAL YEARS**

For the Year Ended June 30, 2020

| Schools                  | Year Built | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | 2014   | 2013   | 2012   | 2011   |
|--------------------------|------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Adams</b>             | 1962       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 46,063 | 46,063 | 46,063 | 46,063 | 46,063 | 46,063 | 46,063 | 46,063 | 46,063 | 46,063 |
| Square Feet - Temp/Mod   |            | 2,558  | 2,558  | 2,558  | 2,558  | 2,558  | 2,558  | 2,558  | 2,558  | 2,558  | 2,558  |
| Square Feet              |            | 48,621 | 48,621 | 48,621 | 48,621 | 48,621 | 48,621 | 48,621 | 48,621 | 48,621 | 48,621 |
| Enrollment               |            | 431    | 443    | 444    | 442    | 409    | 398    | 378    | 380    | 354    | 390    |
| <b>Franklin</b>          | 1947       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 |
| Square Feet              |            | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 | 35,944 |
| Enrollment               |            | 318    | 332    | 334    | 337    | 341    | 358    | 356    | 355    | 355    | 329    |
| <b>Jefferson</b>         | 1960       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 37,915 | 37,915 | 37,915 | 37,915 | 37,915 | 37,915 | 37,915 | 37,915 | 37,915 | 37,915 |
| Square Feet - Temp/Mod   |            | 2,240  | 2,240  | 2,240  | 2,240  | 2,240  | 2,240  | 2,240  | 2,240  | 2,240  | 2,240  |
| Square Feet              |            | 40,155 | 40,155 | 40,155 | 40,155 | 40,155 | 40,155 | 40,155 | 40,155 | 40,155 | 40,155 |
| Enrollment               |            | 343    | 351    | 353    | 355    | 348    | 345    | 338    | 329    | 330    | 329    |
| <b>Garfield</b>          | 1955       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 43,676 | 43,676 | 43,676 | 43,676 | 43,676 | 43,676 | 43,676 | 43,676 | 43,676 | 43,676 |
| Square Feet - Temp/Mod   |            | 3,116  | 3,116  | 3,116  | 3,116  | 3,116  | 3,116  | 3,116  | 3,116  | 3,116  | 3,116  |
| Square Feet              |            | 46,792 | 46,792 | 46,792 | 46,792 | 46,792 | 46,792 | 46,792 | 46,792 | 46,792 | 46,792 |
| Enrollment               |            | 447    | 436    | 443    | 444    | 435    | 431    | 419    | 393    | 394    | 380    |
| <b>Hoover</b>            | 1968       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 |
| Square Feet - Temp/Mod   |            | 4,602  | 4,602  | 4,602  | 4,602  | 4,602  | 4,602  | 4,602  | 4,602  | 4,602  | 4,602  |
| Square Feet              |            | 44,902 | 44,902 | 44,902 | 44,902 | 44,902 | 44,902 | 44,902 | 44,902 | 44,902 | 44,902 |
| Enrollment               |            | 383    | 391    | 436    | 435    | 424    | 431    | 414    | 406    | 395    | 419    |
| <b>Mt View</b>           | 1954       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 47,470 | 47,470 | 47,470 | 47,470 | 47,470 | 47,470 | 47,470 | 47,470 | 47,470 | 47,470 |
| Square Feet - Temp/Mod   |            | 3,588  | 3,588  | 3,588  | 3,588  | 3,588  | 3,588  | 3,588  | 3,588  | 3,588  | 3,588  |
| Square Feet              |            | 51,058 | 51,058 | 51,058 | 51,058 | 51,058 | 51,058 | 51,058 | 51,058 | 51,058 | 51,058 |
| Enrollment               |            | 295    | 319    | 318    | 324    | 339    | 303    | 322    | 298    | 284    | 344    |
| <b>Wilson</b>            | 1962       |        |        |        |        |        |        |        |        |        |        |
| Square Feet - Structural |            | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 |
| Square Feet              |            | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 | 39,901 |
| Enrollment               |            | 415    | 424    | 411    | 422    | 389    | 365    | 343    | 355    | 342    | 369    |

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

**OPERATING STATISTICS - LAST NINE FISCAL YEARS**

For the Year Ended June 30, 2020

| Schools                  | Year Built | 2019    | 2019    | 2018    | 2017    | 2016    | 2015    | 2014    | 2013    | 2012    | 2011    |
|--------------------------|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Lincoln                  | 1949       |         |         |         |         |         |         |         |         |         |         |
| Square Feet - Structural |            | 35,986  | 35,986  | 35,986  | 35,986  | 35,986  | 35,986  | 35,986  | 35,986  | 35,986  | 35,986  |
| Square Feet - Temp/Mod   |            | 3,659   | 3,659   | 3,659   | 3,659   | 3,659   | 3,659   | 3,659   | 3,659   | 3,659   | 3,659   |
| Square Feet              |            | 39,645  | 39,645  | 39,645  | 39,645  | 39,645  | 39,645  | 39,645  | 39,645  | 39,645  | 39,645  |
| Enrollment               |            | 377     | 366     | 370     | 387     | 360     | 367     | 385     | 367     | 359     | 325     |
| Cheldelin                | 1967       |         |         |         |         |         |         |         |         |         |         |
| Square Feet              |            | 106,699 | 106,699 | 106,699 | 106,699 | 106,699 | 106,699 | 106,699 | 106,699 | 106,699 | 106,699 |
| Enrollment               |            | 617     | 605     | 610     | 575     | 544     | 546     | 562     | 546     | 563     | 598     |
| Linus Pauling            | 2004       |         |         |         |         |         |         |         |         |         |         |
| Square Feet              |            | 131,327 | 131,327 | 131,327 | 131,327 | 131,327 | 131,327 | 131,327 | 131,327 | 131,327 | 131,327 |
| Enrollment               |            | 797     | 761     | 773     | 732     | 747     | 711     | 712     | 678     | 706     | 724     |
| Corvallis High           | 2005       |         |         |         |         |         |         |         |         |         |         |
| Square Feet              |            | 252,352 | 252,352 | 252,352 | 252,352 | 252,352 | 252,352 | 252,352 | 252,352 | 252,352 | 252,352 |
| Enrollment               |            | 1,232   | 1,237   | 1,277   | 1,277   | 1,246   | 1,312   | 1,279   | 1,254   | 1,234   | 1,154   |
| Crescent Valley High     | 1971       |         |         |         |         |         |         |         |         |         |         |
| Square Feet              |            | 247,071 | 247,071 | 247,071 | 247,071 | 247,071 | 247,071 | 247,071 | 247,071 | 247,071 | 247,071 |
| Enrollment               |            | 957     | 1,018   | 1,014   | 1,011   | 1,005   | 1,022   | 1,014   | 988     | 981     | 1,088   |
| Harding Center           | 1923/1976  |         |         |         |         |         |         |         |         |         |         |
| Square Feet- Structural  |            | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  |
| Square Feet- Temp/Mod    |            | 1,904   | 1,904   | 1,904   | 1,904   | -       | -       | -       | -       | -       | -       |
| Square Feet              |            | 39,345  | 39,345  | 39,345  | 39,345  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  | 37,441  |
| Administrative           | 1963       |         |         |         |         |         |         |         |         |         |         |
| Square Feet              |            | 32,750  | 32,750  | 32,750  | 32,750  | 32,750  | 32,750  | 32,750  | 32,750  | 32,750  | 32,750  |
| Physical Plant           | 1963       |         |         |         |         |         |         |         |         |         |         |
| Square Feet              |            | 33,400  | 33,400  | 33,400  | 33,400  | 33,400  | 33,400  | 33,400  | 33,400  | 33,400  | 33,400  |
| Western View Center      | 1988       |         |         |         |         |         |         |         |         |         |         |
| Square Feet- Structural  |            | 6,400   | 6,400   | 6,400   | 6,400   | 6,400   | 6,400   | 6,400   | 6,400   | 6,400   | 6,400   |
| Square Feet- Temp/Mod    |            | 1,592   | 1,592   | 1,592   | 1,592   | 1,592   | 1,592   | 1,592   | 1,592   | 1,592   | 1,592   |
| Square Feet              |            | 7,992   | 7,992   | 7,992   | 7,992   | 7,992   | 7,992   | 7,992   | 7,992   | 7,992   | 7,992   |

Source  
Corvallis School District 509J Records

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

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

GENERAL FUND

For the Year Ended June 30, 2020

|  | 2020          | 2019          | 2018          | 2017          | 2016          | 2015          | 2014          | 2013          | 2012          | 2011          |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Local revenue</b>                       |               |               |               |               |               |               |               |               |               |               |
| Current year's taxes                       | \$ 29,747,659 | \$ 28,107,849 | \$ 26,827,745 | \$ 25,623,425 | \$ 24,162,902 | \$ 23,371,055 | \$ 21,028,854 | \$ 22,066,237 | \$ 22,095,674 | \$ 21,460,033 |
| Current year's local option taxes          | 7,090,116     | 7,001,620     | 5,832,531     | 4,489,189     | 3,985,685     | 3,800,156     | 3,450,684     | 3,958,783     | 4,378,597     | 4,860,893     |
| Prior year's taxes                         | 335,956       | 1,050,584     | 367,884       | 391,512       | 449,394       | 491,276       | 508,719       | 392,922       | 608,910       | 503,659       |
| Prior year's local option taxes            | 76,076        | 231,572       | 68,661        | 65,568        | 76,269        | 87,932        | 100,610       | 84,917        | 141,239       | 119,828       |
| Tuition                                    | 7,965         | 19,295        | 15,905        | -             | -             | 51,238        | 51,920        | -             | -             | -             |
| Interest                                   | 869,178       | 1,265,853     | 541,716       | 314,241       | 181,581       | 140,411       | 133,629       | 132,397       | 131,345       | 93,130        |
| Rentals                                    | 62,066        | 68,700        | 65,577        | 74,322        | 64,280        | 64,177        | 62,370        | 77,313        | 103,574       | 83,546        |
| Miscellaneous                              | 722,760       | 415,610       | 342,345       | 510,007       | 368,899       | 326,922       | 508,861       | 433,721       | 345,022       | 308,906       |
| Total local revenue                        | 38,911,775    | 38,161,082    | 34,062,362    | 31,468,265    | 29,289,010    | 28,333,167    | 25,845,647    | 27,146,290    | 27,804,361    | 27,429,995    |
| <b>Intermediate revenue</b>                |               |               |               |               |               |               |               |               |               |               |
| County school fund                         | 255,094       | 325,089       | 159,175       | 373,614       | 146,185       | 120,985       | 74,096        | 125,668       | 115,144       | 97,831        |
| Other revenues                             | 429,452       | 446,047       | 516,453       | 252,427       | 225,865       | 208,015       | 183,770       | 177,309       | 166,431       | 172,128       |
| Total intermediate revenue                 | 684,546       | 771,136       | 675,628       | 626,041       | 372,050       | 329,000       | 257,866       | 302,977       | 281,575       | 269,959       |
| <b>State revenue</b>                       |               |               |               |               |               |               |               |               |               |               |
| State school support fund                  | 38,458,579    | 35,580,286    | 36,609,582    | 31,063,903    | 31,909,124    | 29,701,517    | 27,215,082    | 20,961,214    | 21,392,277    | 21,509,888    |
| Common school fund                         | 945,382       | 1,029,035     | 979,239       | 1,184,612     | 1,129,382     | 919,188       | 860,529       | 906,786       | 823,044       | 774,269       |
| Targeted school funds                      | -             | -             | -             | -             | -             | -             | -             | -             | 1,392,731     | -             |
| Other revenue from state sources           | 508,452       | 275,210       | 322,565       | 123,793       | 221,539       | 29,065        | 85,659        | 185,092       | 92,346        | 176,239       |
| Total state revenue                        | 39,912,413    | 36,884,531    | 37,911,386    | 32,372,309    | 33,260,045    | 30,649,770    | 28,161,270    | 22,053,092    | 23,700,398    | 22,460,396    |
| <b>Federal revenue</b>                     |               |               |               |               |               |               |               |               |               |               |
| Federal grants & medicaid funds            | 75,646        | 123,853       | 4,502         | 77,464        | 19,571        | -             | -             | -             | 18,984        | 1,992,743     |
| Federal forest fees                        | 6,324         | 4,396         | -             | -             | 18,888        | 18,304        | 25,730        | 11,450        | 35,087        | 56,621        |
| Other revenue from federal sources         | 7,387         | 15,955        | -             | 9,138         | 8,058         | 7,664         | 17,160        | -             | 9,623         | 9,014         |
| Total federal revenue                      | 89,357        | 144,204       | 4,502         | 86,602        | 46,517        | 25,968        | 42,890        | 11,450        | 63,694        | 2,058,378     |
| <b>Other financing sources</b>             |               |               |               |               |               |               |               |               |               |               |
| Capital leases                             | 1,020,692     | 1,013,855     | 482,160       | -             | -             | -             | -             | -             | -             | -             |
| Transfers in                               | -             | -             | 103,299       | -             | -             | -             | -             | -             | -             | -             |
| Sale of assets                             | -             | -             | -             | -             | -             | -             | 27,935        | -             | -             | -             |
| Total other financing sources              | 1,020,692     | 1,013,855     | 585,459       | -             | -             | -             | 27,935        | -             | -             | -             |
| Fund balance - beginning                   | 16,373,874    | 14,680,682    | 10,138,976    | 10,278,573    | 8,388,192     | 7,001,834     | 6,629,956     | 8,249,911     | 10,171,758    | 12,834,129    |
| Total revenues and other financing sources | \$ 96,992,656 | \$ 91,655,491 | \$ 83,378,314 | \$ 74,831,790 | \$ 71,355,814 | \$ 66,339,739 | \$ 60,965,565 | \$ 57,763,720 | \$ 62,021,786 | \$ 65,052,857 |

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

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

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

GENERAL FUND

For the Year Ended June 30, 2020

|  | 2020                 | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 | 2013                 | 2012                 | 2011                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Instruction</b>                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Regular programs                                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Primary, K-5   | 16,291,626           | 15,554,859           | 14,946,328           | \$ 13,414,205        | \$ 13,445,201        | \$ 12,896,251        | \$ 11,161,104        | \$ 10,688,930        | \$ 11,493,072        | \$ 11,497,765        |
| Middle school  | 8,632,065            | 7,067,258            | 6,516,098            | \$ 6,726,564         | 5,800,185            | 5,414,526            | 5,556,701            | 5,060,967            | 5,602,361            | 5,558,731            |
| High school  | 11,042,685           | 11,116,463           | 9,696,983            | \$ 9,504,017         | 9,029,424            | 8,730,498            | 8,396,113            | 8,086,502            | 8,592,641            | 8,823,378            |
| Special programs                                     |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Restrictive disability programs                      | 4,059,288            | 3,049,135            | 2,423,457            | \$ 2,262,227         | 1,950,285            | 1,961,570            | 1,766,157            | 1,712,379            | 1,664,796            | 1,813,646            |
| Learning resource rooms                              | 4,389,336            | 3,752,486            | 3,800,494            | \$ 3,713,513         | 3,323,392            | 3,299,413            | 3,298,673            | 2,918,683            | 2,800,472            | 3,073,064            |
| Alternative education                                | 839,484              | 1,040,242            | 926,518              | \$ 1,011,053         | 1,354,859            | 1,171,238            | 824,062              | 612,817              | 787,595              | 755,305              |
| Charter school                                       | 994,168              | 792,647              | 772,454              | \$ 719,403           | 652,785              | 597,409              | 557,779              | 495,636              | 434,431              | 332,759              |
| Other  | 1,669,764            | 1,522,045            | 1,916,936            | \$ 1,328,901         | 1,259,469            | 1,012,399            | 983,837              | 1,062,883            | 1,164,595            | 1,265,609            |
| Total instruction                                    | 47,918,417           | 43,895,136           | 41,006,268           | 38,679,883           | 36,815,600           | 35,083,304           | 32,344,426           | 30,638,797           | 32,539,963           | 33,120,251           |
| <b>Support services</b>                              |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Students   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Attendance and social work                           | 1,946,408            | 1,581,723            | 1,313,700            | 852,981              | 768,402              | 725,090              | 679,704              | 671,295              | 744,725              | 671,157              |
| Guidance   | 2,401,474            | 2,087,188            | 1,811,230            | 2,078,194            | 2,024,399            | 1,705,710            | 1,508,011            | 1,432,333            | 1,610,565            | 1,745,263            |
| Health   | 855,733              | 518,134              | 393,439              | 374,105              | 344,840              | 360,276              | 376,933              | 247,247              | 225,654              | 112,551              |
| Psychological  | 389,878              | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 60,970               | 106,544              |
| Speech and pathology                                 | 937,091              | 852,810              | 719,172              | 684,891              | 768,899              | 823,532              | 614,405              | 649,830              | 642,477              | 502,283              |
| Other student treatment services                     | 60,689               | 61,907               | 159,697              | 161,483              | 170,645              | 176,251              | 161,344              | 148,927              | 128,124              | 150,033              |
| Service direction, student support services          | 791,342              | 677,749              | 564,665              | 496,600              | 574,048              | 531,502              | 578,150              | 551,614              | 545,371              | 471,391              |
| Instructional services and educational media         |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Improvement of instruction                           | 1,559,990            | 1,805,257            | 1,708,432            | 1,994,937            | 1,323,459            | 1,233,566            | 1,111,795            | 803,445              | 944,712              | 933,704              |
| Educational media                                    | 829,104              | 659,431              | 624,973              | 538,702              | 518,100              | 558,368              | 524,010              | 521,462              | 646,802              | 716,413              |
| Assessment and testing                               | 524,889              | 414,502              | 382,345              | 324,673              | 324,086              | 288,094              | 246,366              | 169,228              | 169,687              | 56,463               |
| Instructional staff development                      | 651,643              | 896,766              | 613,362              | 462,749              | 500,085              | 336,793              | 298,645              | 149,623              | 183,818              | 154,022              |
| General administration                               |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Board of education                                   | 153,484              | 155,078              | 108,808              | 124,658              | 102,675              | 183,007              | 117,368              | 118,761              | 119,857              | 199,837              |
| Executive administration                             | 442,449              | 369,549              | 371,007              | 371,278              | 359,467              | 354,704              | 331,429              | 325,174              | 339,392              | 345,573              |
| School administration                                | 5,618,645            | 4,794,353            | 4,335,865            | 4,148,013            | 4,199,267            | 4,163,518            | 4,075,833            | 4,034,903            | 3,977,020            | 3,990,330            |
| Business support services                            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Business services                                    | 890,124              | 842,042              | 869,339              | 770,217              | 703,713              | 706,349              | 713,883              | 661,236              | 701,872              | 746,860              |
| Facilities operation                                 | 7,745,182            | 7,465,700            | 6,925,558            | 6,669,250            | 6,164,414            | 6,015,715            | 5,700,757            | 5,316,667            | 5,540,355            | 6,261,277            |
| Pupil transportation                                 | 4,601,947            | 3,888,452            | 3,484,888            | 3,160,095            | 3,090,297            | 2,795,880            | 2,581,956            | 2,392,508            | 2,371,704            | 2,264,899            |
| Central services                                     | 4,744,560            | 3,389,149            | 3,010,873            | 2,514,101            | 2,246,650            | 1,812,357            | 1,621,075            | 1,548,517            | 1,657,446            | 1,761,555            |
| Supplemental retirement program                      | -                    | -                    | -                    | -                    | -                    | -                    | 51,898               | 628,355              | 540,650              | 503,000              |
| Total support services                               | 35,144,630           | 30,459,792           | 27,397,374           | 25,726,928           | 24,183,446           | 22,770,712           | 21,293,562           | 20,371,125           | 21,151,201           | 21,693,155           |
| <b>Enterprise and community services</b>             | 480,629              | 402,664              | 293,988              | 286,002              | 78,194               | 97,532               | 125,742              | 123,842              | 80,711               | 67,694               |
| <b>Facilities acquisition</b>                        | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Debt service</b>                                  | 769,843              | 524,025              | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total General Fund expenditures and transfers</b> | <b>\$ 84,313,519</b> | <b>\$ 75,281,617</b> | <b>\$ 68,697,630</b> | <b>\$ 64,692,813</b> | <b>\$ 61,077,240</b> | <b>\$ 57,951,548</b> | <b>\$ 53,963,730</b> | <b>\$ 51,133,764</b> | <b>\$ 53,771,875</b> | <b>\$ 54,881,100</b> |

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

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

CONDENSED STATEMENT OF NET POSITION - LAST TEN FISCAL YEARS

June 30, 2020

|   | 2020                 | 2019                 | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 | 2013                 | 2012                 | 2011                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Assets</b>                                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Current and other assets                        | \$ 204,174,833       | \$ 223,967,004       | \$ 34,806,413        | \$ 30,928,067        | \$ 30,546,096        | \$ 29,752,343        | \$ 26,141,538        | \$ 24,916,306        | \$ 30,831,607        | \$ 31,408,652        |
| Capital assets, net of accumulated depreciation | 110,373,733          | 84,676,249           | 80,805,659           | 83,923,534           | 86,358,197           | 88,038,225           | 91,562,604           | 95,012,544           | 94,733,579           | 98,160,211           |
| Other noncurrent assets                         | 684,131              | 385,001              | -                    | -                    | -                    | 7,261,118            | 25,664,135           | 27,547,523           | 28,484,381           | 26,706,582           |
| <b>Total assets</b>                             | <b>315,232,697</b>   | <b>309,028,254</b>   | <b>115,612,072</b>   | <b>114,851,601</b>   | <b>116,904,293</b>   | <b>125,051,686</b>   | <b>143,368,277</b>   | <b>147,476,373</b>   | <b>154,049,567</b>   | <b>156,275,445</b>   |
| <b>Deferred Outflows of Resources</b>           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Pension & OPEB related deferrals                | 23,281,375           | 24,292,377           | 16,192,388           | 26,705,666           | 5,744,313            | 4,187,178            | -                    | -                    | -                    | -                    |
| <b>Liabilities</b>                              |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Current liabilities                             | 20,215,382           | 17,958,030           | 16,016,764           | 13,015,046           | 15,434,479           | 9,680,417            | 13,847,408           | 11,721,126           | 12,193,011           | 3,798,836            |
| Noncurrent liabilities                          | 254,962,731          | 258,588,097          | 72,821,568           | 86,294,067           | 57,897,128           | 55,667,943           | 59,805,092           | 68,940,884           | 76,029,870           | 88,103,921           |
| <b>Total liabilities</b>                        | <b>275,178,113</b>   | <b>276,546,127</b>   | <b>88,838,332</b>    | <b>99,309,113</b>    | <b>73,331,607</b>    | <b>65,348,360</b>    | <b>73,652,500</b>    | <b>80,662,010</b>    | <b>88,222,881</b>    | <b>91,902,757</b>    |
| <b>Deferred Inflows of Resources</b>            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Pension & OPEB Related Deferrals                | 7,774,752            | 5,590,132            | 2,037,830            | 1,128,104            | 4,043,931            | 14,011,017           | -                    | -                    | -                    | -                    |
| <b>Net position</b>                             |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Net investment in capital assets                | 79,449,143           | 71,266,392           | 65,729,893           | 62,678,748           | 56,413,066           | 49,970,618           | 45,863,877           | 42,340,649           | 35,992,307           | 35,573,378           |
| Restricted                                      | 166,891,459          | 188,636,195          | 439,878              | 486,719              | 557,168              | 558,340              | 951,300              | 1,937,156            | 881,427              | 667,069              |
| Unrestricted                                    | (190,779,395)        | (208,714,090)        | (25,241,473)         | (22,045,417)         | (11,697,165)         | (709,106)            | 22,900,600           | 22,536,558           | 28,952,952           | 28,132,241           |
| <b>Total net position</b>                       | <b>\$ 55,561,207</b> | <b>\$ 51,188,497</b> | <b>\$ 40,928,298</b> | <b>\$ 41,120,050</b> | <b>\$ 45,273,069</b> | <b>\$ 49,819,852</b> | <b>\$ 69,715,777</b> | <b>\$ 66,814,363</b> | <b>\$ 65,826,686</b> | <b>\$ 64,372,688</b> |

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

**CHANGES IN NET POSITION - LAST TEN FISCAL YEARS**

For the Year Ended June 30, 2020

|  | 2020                 | 2019                 | 2018                | 2017              | 2016                  | 2015                 | 2014                | 2013              | 2012                | 2011                |
|--|----------------------|----------------------|---------------------|-------------------|-----------------------|----------------------|---------------------|-------------------|---------------------|---------------------|
| <b>Program revenues</b>                    |                      |                      |                     |                   |                       |                      |                     |                   |                     |                     |
| Charges for services                       |                      |                      |                     |                   |                       |                      |                     |                   |                     |                     |
| Instruction                                | \$ 7,965             | \$ 19,295            | \$ 15,905           | \$ -              | \$ -                  | \$ 51,238            | \$ 51,920           | \$ 2,634,605      | \$ 2,526,933        | \$ 1,476,721        |
| Support services                           | 847,940              | 1,196,546            | 1,221,109           | 1,351,347         | 1,345,177             | 1,240,582            | 1,186,238           | 974,804           | 836,668             | 1,011,828           |
| Enterprise and community services          | 901,919              | 1,300,642            | 1,315,083           | 1,215,381         | 1,203,177             | 1,196,907            | 1,215,989           | 158,076           | 131,148             | 127,332             |
| Operating grants and contributions         |                      |                      |                     |                   |                       |                      |                     |                   |                     |                     |
| Instruction                                | 3,327,811            | 3,665,744            | 2,564,868           | 2,402,773         | 3,031,924             | 2,917,690            | 2,794,167           | 461,792           | 2,912,226           | 4,838,728           |
| Support services                           | 2,095,782            | 2,145,731            | 1,381,239           | 1,252,492         | 1,373,051             | 1,520,558            | 1,447,137           | 658,885           | 1,943,376           | 3,315,427           |
| Enterprise and community services          | 1,799,880            | 1,898,307            | 1,822,131           | 1,771,721         | 1,775,657             | 1,797,268            | 206,914             | 196,601           | 317,025             | 417,226             |
| Facilities acquisition and construction    | -                    | -                    | -                   | -                 | -                     | -                    | -                   | 3,824,904         | -                   | -                   |
| Total program revenues                     | <u>8,981,297</u>     | <u>10,226,265</u>    | <u>8,320,335</u>    | <u>7,993,714</u>  | <u>8,728,986</u>      | <u>8,724,243</u>     | <u>6,902,365</u>    | <u>8,909,667</u>  | <u>8,667,376</u>    | <u>11,187,262</u>   |
| <b>General revenues</b>                    |                      |                      |                     |                   |                       |                      |                     |                   |                     |                     |
| Property taxes                             | 49,909,475           | 47,969,748           | 39,190,444          | 40,228,986        | 37,581,446            | 38,010,606           | 33,547,921          | 35,385,511        | 35,778,834          | 35,394,977          |
| State school fund                          | 38,474,357           | 35,580,286           | 36,625,039          | 31,078,437        | 30,130,349            | 29,746,727           | 27,230,899          | 20,978,373        | 22,801,900          | 21,527,205          |
| Common school fund                         | 945,382              | 1,029,035            | 979,239             | 1,184,612         | 1,129,382             | 919,188              | 860,529             | 906,786           | 823,044             | 774,269             |
| Unrestricted state, local & grants revenue | 3,779,143            | 2,345,725            | 1,701,213           | 1,509,425         | 1,703,136             | 1,511,468            | 2,660,571           | 426,120           | 501,910             | 180,406             |
| Intermediate Sources                       | 893,551              | 1,072,147            | 862,226             | 887,162           | 566,109               | -                    | -                   | -                 | -                   | -                   |
| Investment earnings                        | 5,413,301            | 6,837,007            | 740,187             | 464,778           | 277,786               | 212,619              | 193,631             | 200,227           | 226,649             | 247,029             |
| Early Retirement Liability Write Off       | -                    | -                    | 103,299             | -                 | -                     | -                    | -                   | -                 | -                   | -                   |
| Unrealized Gain(Loss) from Investments     | -                    | -                    | (19,920)            | -                 | -                     | -                    | -                   | -                 | -                   | -                   |
| Gain on sale of capital assets             | -                    | (2,309)              | -                   | -                 | -                     | (154,786)            | 937,935             | -                 | -                   | 24,878              |
| Miscellaneous                              | -                    | -                    | -                   | -                 | 1,164,983             | 980,227              | 1,026,333           | 84,638            | 241,697             | 1,757,745           |
| Total general revenues                     | <u>99,415,209</u>    | <u>94,831,639</u>    | <u>80,181,727</u>   | <u>75,353,400</u> | <u>72,553,191</u>     | <u>71,226,049</u>    | <u>66,457,819</u>   | <u>57,981,655</u> | <u>60,374,034</u>   | <u>59,906,509</u>   |
| Total revenues                             | <u>108,396,506</u>   | <u>105,057,904</u>   | <u>88,502,062</u>   | <u>83,347,114</u> | <u>81,282,177</u>     | <u>79,950,292</u>    | <u>73,360,184</u>   | <u>66,891,322</u> | <u>69,041,410</u>   | <u>71,093,771</u>   |
| <b>Program expenses</b>                    |                      |                      |                     |                   |                       |                      |                     |                   |                     |                     |
| Instruction                                | \$56,364,892         | \$51,898,760         | \$49,496,621        | \$47,355,749      | 49,547,239            | 34,920,692           | 38,717,209          | 34,581,788        | 37,057,203          | 33,705,813          |
| Support services                           | 38,833,039           | 33,855,885           | 30,920,077          | 29,927,990        | 30,267,462            | 21,675,760           | 24,281,080          | 21,140,455        | 19,895,700          | 25,523,086          |
| Enterprise and community services          | 3,928,452            | 3,867,842            | 3,897,594           | 3,927,289         | 3,914,712             | 2,989,754            | 3,529,606           | 3,190,135         | 3,113,790           | 2,906,333           |
| Facilities acquisition and construction    | -                    | -                    | -                   | -                 | -                     | -                    | 16,251              | 3,342,099         | 3,409,000           | 3,361,692           |
| Interest expense                           | 4,897,413            | 5,175,218            | 4,379,522           | 1,140,242         | 2,083,001             | 2,435,805            | 3,914,624           | 3,879,303         | 4,111,719           | 4,409,440           |
| Total program expenses                     | <u>\$104,023,796</u> | <u>\$94,797,705</u>  | <u>\$88,693,814</u> | <u>82,351,270</u> | <u>85,812,414</u>     | <u>62,022,011</u>    | <u>70,458,770</u>   | <u>66,133,780</u> | <u>67,587,412</u>   | <u>69,906,364</u>   |
| <b>Change in net position</b>              | <u>\$ 4,372,710</u>  | <u>\$ 10,260,199</u> | <u>\$ (191,752)</u> | <u>\$ 995,844</u> | <u>\$ (4,530,237)</u> | <u>\$ 17,928,281</u> | <u>\$ 2,901,414</u> | <u>\$ 757,542</u> | <u>\$ 1,453,998</u> | <u>\$ 1,187,407</u> |

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

**FUND BALANCES OF GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS**

For the Year Ended June 30, 2020

|   | 2020                  | 2019                  | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 | 2013                 | 2012                 | 2011                 |
|---|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>General Fund</b>                               |                       |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Assigned  |                       |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Designated for operating contingency              | \$ 2,015,470          | \$ 1,924,370          | \$ 1,816,845         | \$ 1,613,830         | \$ 1,574,191         | \$ 1,556,157         | \$ 1,319,998         | \$ 1,237,852         | \$ 1,276,100         | \$ 1,344,488         |
| Unappropriated Reserve (PERS)                     | -                     | 3,200,000             | 1,322,819            | 1,322,819            | 1,322,819            | -                    | -                    | -                    | -                    | -                    |
| Unappropriated reserve                            | -                     | -                     | 884,937              | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Designated for local option levy reserve          | -                     | -                     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 1,592,777            |
| Designated for targeted expenditures              | -                     | -                     | -                    | -                    | -                    | -                    | 883,061              | -                    | -                    | 431,125              |
| Designated for rainy day fund                     | 4,030,939             | 3,848,740             | 3,633,690            | 3,227,661            | 3,148,381            | 3,112,314            | 1,002,447            | 2,004,895            | 3,341,500            | 2,688,976            |
| Designated for unappropriated ending fund balance | 6,632,727             | 7,400,764             | 7,022,392            | 3,974,666            | 4,233,182            | 3,392,880            | 2,639,995            | 2,475,710            | 2,552,200            | 2,688,976            |
| Unassigned  | -                     | -                     | -                    | -                    | -                    | 326,840              | 1,156,333            | 911,499              | 1,080,111            | 1,425,416            |
| <b>Total General Fund balance</b>                 | <b>12,679,136</b>     | <b>16,373,874</b>     | <b>14,680,683</b>    | <b>10,138,976</b>    | <b>10,278,573</b>    | <b>8,388,191</b>     | <b>7,001,834</b>     | <b>6,629,956</b>     | <b>8,249,911</b>     | <b>10,171,758</b>    |
| <b>All other governmental funds</b>               |                       |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Special revenue funds:                            |                       |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Food Service Fund - Nonspendable                  | 284,419               | 264,379               | 212,418              | 162,892              | 108,010              | 153,965              | 137,776              | 124,302              | 143,634              | 157,063              |
| Food Service Fund - Committed                     | -                     | 153,550               | 143,843              | 60,998               | 172,038              | 188,393              | 349,305              | 555,701              | 723,034              | 907,659              |
| Student Body Fund - Committed                     | 473,465               | 463,889               | 578,531              | 733,632              | 797,490              | 662,506              | 575,834              | 575,666              | 496,181              | 375,873              |
| Designated Revenue Fund - Committed               | 587,559               | 916,684               | 840,852              | 631,372              | 785,926              | 679,760              | 719,057              | 777,496              | 752,944              | 1,056,603            |
| Facilities Improvement Fund - Committed           | 2,627,615             | 2,651,077             | 1,577,662            | 1,534,948            | 1,975,406            | 3,270,570            | 1,586,086            | 559,107              | 773,470              | 378,827              |
| Early Retirement Incentives - Committed           | -                     | -                     | -                    | 103,299              | 607,692              | 741,085              | 957,216              | 1,468,208            | 1,497,703            | 1,882,429            |
| Food Service Fund - Unassigned                    | (144,291)             | -                     | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Grants funds - Restricted                         | -                     | -                     | -                    | -                    | -                    | 558,340              | 951,301              | 1,592,249            | 1,951,403            | 2,364,088            |
| Capital projects funds - Restricted               | 165,325,450           | 187,262,943           | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Debt service funds</b>                         |                       |                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Debt service fund - Restricted                    | 881,879               | 988,248               | 439,878              | 486,720              | 557,170              | 200,108              | (406,430)            | 344,907              | 602,430              | 389,831              |
| Debt service PERS UAL fund - Committed            | 78,361                | 89,096                | 213,657              | 3,336,524            | 2,893,748            | 2,552,594            | 2,370,098            | 2,326,927            | 2,347,141            | 2,247,280            |
| <b>Total other governmental fund balances</b>     | <b>170,114,457</b>    | <b>192,789,866</b>    | <b>4,006,841</b>     | <b>7,050,385</b>     | <b>7,897,480</b>     | <b>9,007,321</b>     | <b>7,240,243</b>     | <b>8,324,563</b>     | <b>9,287,940</b>     | <b>9,759,653</b>     |
| <b>Total fund balances</b>                        | <b>\$ 182,793,593</b> | <b>\$ 209,163,740</b> | <b>\$ 18,687,524</b> | <b>\$ 17,189,361</b> | <b>\$ 18,176,053</b> | <b>\$ 17,395,512</b> | <b>\$ 14,242,077</b> | <b>\$ 14,954,519</b> | <b>\$ 17,537,851</b> | <b>\$ 19,931,411</b> |

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

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

For the Year Ended June 30, 2020

|   | 2020                   | 2019                  | 2018                | 2017                | 2016              | 2015                | 2014                | 2013                  | 2012                  | 2011                  |
|---|------------------------|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>   |                        |                       |                     |                     |                   |                     |                     |                       |                       |                       |
| Local revenue   | \$ 62,011,453          | \$ 63,760,128         | \$ 47,162,387       | \$ 47,491,730       | \$ 45,474,921     | \$ 44,882,164       | \$ 40,092,363       | \$ 42,246,839         | \$ 43,383,947         | \$ 45,162,611         |
| Intermediate revenue                                      | 893,551                | 1,072,147             | 862,226             | 887,162             | 566,109           | 577,461             | 501,465             | 658,885               | 626,440               | 771,646               |
| State revenue   | 43,456,784             | 39,320,126            | 38,609,026          | 32,745,839          | 33,900,260        | 31,833,772          | 28,959,441          | 22,081,760            | 23,739,668            | 22,488,952            |
| Federal revenue   | 4,480,796              | 4,589,620             | 4,370,851           | 4,495,826           | 4,503,448         | 4,519,152           | 4,648,563           | 3,824,904             | 3,966,675             | 7,090,015             |
| <b>Total revenues</b>                                     | <b>110,842,584</b>     | <b>108,742,021</b>    | <b>91,004,490</b>   | <b>85,620,557</b>   | <b>84,444,737</b> | <b>81,812,548</b>   | <b>74,201,832</b>   | <b>68,812,388</b>     | <b>71,716,730</b>     | <b>75,513,224</b>     |
| <b>EXPENDITURES</b>                                       |                        |                       |                     |                     |                   |                     |                     |                       |                       |                       |
| <b>Current</b>  |                        |                       |                     |                     |                   |                     |                     |                       |                       |                       |
| Instruction   | 52,398,959             | 49,434,371            | 45,754,643          | 42,701,042          | 41,518,067        | 39,674,724          | 37,541,462          | 34,579,681            | 36,773,782            | 37,541,262            |
| Support services  | 36,723,066             | 31,997,008            | 28,787,083          | 27,406,699          | 25,572,600        | 25,151,620          | 23,645,469          | 22,649,273            | 23,029,771            | 24,801,535            |
| Enterprise and community services                         | 3,607,711              | 3,685,689             | 3,564,966           | 3,575,779           | 3,267,435         | 3,388,144           | 3,424,073           | 3,175,538             | 3,144,048             | 2,900,641             |
| Facilities acquisition and construction                   | -                      | -                     | -                   | -                   | -                 | -                   | -                   | -                     | -                     | -                     |
| Debt service  | -                      | -                     | -                   | -                   | -                 | -                   | -                   | -                     | -                     | -                     |
| Principal   | 7,971,250              | 7,702,206             | 9,259,378           | 8,655,754           | 8,111,698         | 7,617,190           | 7,130,877           | 6,774,663             | 6,397,566             | 7,670,535             |
| Interest  | 8,063,351              | 7,503,457             | 2,600,455           | 2,907,080           | 3,192,145         | 3,458,811           | 3,711,849           | 3,882,787             | 4,060,426             | 4,256,610             |
| Capital outlay  | 29,469,088             | 7,655,472             | 24,967              | 1,357,888           | 2,002,254         | 468,625             | 398,480             | 333,778               | 704,697               | 576,499               |
| <b>Total expenditures</b>                                 | <b>138,233,425</b>     | <b>107,978,203</b>    | <b>89,991,492</b>   | <b>86,604,242</b>   | <b>83,664,198</b> | <b>79,759,113</b>   | <b>75,852,210</b>   | <b>71,395,720</b>     | <b>74,110,290</b>     | <b>77,747,082</b>     |
| Excess (deficiency) of revenues over (under) expenditures | <b>(27,390,841)</b>    | <b>763,818</b>        | <b>1,012,998</b>    | <b>(983,685)</b>    | <b>780,539</b>    | <b>2,053,435</b>    | <b>(1,650,378)</b>  | <b>(2,583,332)</b>    | <b>(2,393,560)</b>    | <b>(2,233,858)</b>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                        |                       |                     |                     |                   |                     |                     |                       |                       |                       |
| Capital Lease Issuance                                    | 1,020,691              | 1,013,855             | 482,160             | -                   | -                 | 1,100,000           | -                   | -                     | 405,755               | -                     |
| Transfers in  | -                      | -                     | 103,299             | -                   | -                 | -                   | -                   | -                     | -                     | -                     |
| Transfers out   | -                      | -                     | (103,299)           | -                   | -                 | -                   | -                   | -                     | (405,755)             | -                     |
| Issuance of Bonds - Principal                             | -                      | 159,999,046           | -                   | -                   | -                 | -                   | -                   | -                     | -                     | -                     |
| Issuance of Bonds - Premium                               | -                      | 28,699,499            | -                   | -                   | -                 | -                   | -                   | -                     | -                     | -                     |
| Proceeds from the sale of assets                          | -                      | -                     | -                   | -                   | -                 | -                   | 937,935             | -                     | -                     | 147,500               |
| <b>Total other financing sources (uses)</b>               | <b>1,020,691</b>       | <b>189,712,400</b>    | <b>482,160</b>      | <b>-</b>            | <b>-</b>          | <b>1,100,000</b>    | <b>937,935</b>      | <b>-</b>              | <b>-</b>              | <b>147,500</b>        |
| Special item sources (uses)                               | -                      | -                     | -                   | -                   | -                 | -                   | -                   | -                     | -                     | (6,000,000)           |
| Lump sum payment to PERS                                  | -                      | -                     | -                   | -                   | -                 | -                   | -                   | -                     | -                     | -                     |
| <b>Net change in fund balances</b>                        | <b>\$ (26,370,150)</b> | <b>\$ 190,476,218</b> | <b>\$ 1,495,158</b> | <b>\$ (983,685)</b> | <b>\$ 780,539</b> | <b>\$ 3,153,435</b> | <b>\$ (712,443)</b> | <b>\$ (2,583,332)</b> | <b>\$ (2,393,560)</b> | <b>\$ (8,086,358)</b> |
| Debt service as a percentage of noncapital expenditures   | 14.7%                  | 15.2%                 | 13.2%               | 13.6%               | 13.8%             | 14.0%               | 14.4%               | 15.0%                 | 14.2%                 | 15.5%                 |

This Page Intentionally Left Blank



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

## **CAPITAL ASSET SCHEDULES**



*"I am thankful for wonderful teachers."*

This Page Intentionally Left Blank

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

|   | <u>2020</u>           | <u>2019</u>           |
|---|-----------------------|-----------------------|
| Land  | \$ 2,629,247          | \$ 2,629,247          |
| Buildings and Site Improvements                                 | 136,106,476           | 136,009,187           |
| Construction in Progress  | 36,037,295            | 7,027,612             |
| Vehicles and Equipment  | 6,958,912             | 6,605,956             |
|   | <u>\$ 181,731,930</u> | <u>\$ 152,272,003</u> |
| <br><b>Investments in Governmental Capital Assets by Source</b> |                       |                       |
| General Fund  | 47,266,563            | 47,005,781            |
| Special Revenue Funds   | 8,242,774             | 5,258,850             |
| Capital Projects Fund   | 126,222,592           | 100,007,372           |
|   | <u>181,731,930</u>    | <u>152,272,003</u>    |
| Total Investments in governmental capital assets by source      | <u>181,731,930</u>    | <u>152,272,003</u>    |

Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity

For the Year Ended June 30, 2020

| General Government Capital Assets       | Land         | Buildings and Site<br>Improvements | Vehicles and<br>Equipment | Construction in<br>Progress | Total          |
|---|--------------|------------------------------------|---------------------------|-----------------------------|----------------|
| Instruction                             | \$ -         | \$ 19,260                          | \$ 2,948,639              | \$ -                        | \$ 2,967,899   |
| Support Services                        | \$ -         | \$ 212,684                         | \$ 3,615,905              | \$ -                        | \$ 3,828,589   |
| Community Services                      | \$ -         | \$ -                               | \$ 255,064                | \$ -                        | \$ 255,064     |
| Facilities Acquisition                  | \$ 2,629,247 | \$ 135,874,532                     | \$ 139,304                | \$ 36,037,295               | \$ 174,680,377 |
| Total general government capital assets | \$ 2,629,247 | \$ 136,106,476                     | \$ 6,958,912              | \$ 36,037,295               | \$ 181,731,930 |



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

## **OTHER INFORMATION**



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

This Page Intentionally Left Blank

**CORVALLIS SCHOOL DISTRICT**  
Benton County, Oregon

**SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT**  
**June 30, 2020**

**GENERAL OBLIGATION BONDS**

| YEAR Ending<br>June 30 | G.O. Bonds - 2018 Issue |                |                |
|------------------------|-------------------------|----------------|----------------|
|                        | PRINCIPAL               | INTEREST       | TOTAL          |
| 2021                   | 4,595,522               | 8,629,228      | 13,224,750     |
| 2022                   | 3,182,217               | 8,240,533      | 11,422,750     |
| 2023                   | 3,711,067               | 8,117,183      | 11,828,250     |
| 2024                   | 4,217,121               | 7,962,629      | 12,179,750     |
| 2025                   | 4,759,648               | 7,783,852      | 12,543,500     |
| 2026                   | 5,343,207               | 7,579,293      | 12,922,500     |
| 2027                   | 5,963,237               | 7,346,263      | 13,309,500     |
| 2028                   | 7,230,000               | 6,442,500      | 13,672,500     |
| 2029                   | 7,970,000               | 6,081,000      | 14,051,000     |
| 2030                   | 8,755,000               | 5,682,500      | 14,437,500     |
| 2031                   | 9,590,000               | 5,244,750      | 14,834,750     |
| 2032                   | 10,475,000              | 4,765,250      | 15,240,250     |
| 2033                   | 11,420,000              | 4,241,500      | 15,661,500     |
| 2034                   | 12,420,000              | 3,670,500      | 16,090,500     |
| 2035                   | 13,485,000              | 3,049,500      | 16,534,500     |
| 2036                   | 14,610,000              | 2,375,250      | 16,985,250     |
| 2037                   | 15,810,000              | 1,644,750      | 17,454,750     |
| 2038                   | 16,002,027              | 1,937,223      | 17,939,250     |
| TOTALS                 | \$ 159,539,046          | \$ 100,793,704 | \$ 260,332,750 |

**PERS UAL LIMITED TAX PENSION BONDS**

| YEAR Ending<br>June 30 | PERS UAL Limited Tax Pension Bond - 2002 Issue |              |               |
|------------------------|--|--------------|---------------|
|                        | PRINCIPAL                                      | INTEREST     | TOTAL         |
| 2021                   | -  | 956,383      | 956,383       |
| 2022                   | 1,835,000                                      | 911,833      | 2,746,833     |
| 2023                   | 2,075,000                                      | 811,275      | 2,886,275     |
| 2024                   | 2,330,000                                      | 697,358      | 3,027,358     |
| 2025                   | 2,605,000                                      | 568,043      | 3,173,043     |
| 2026                   | 2,900,000                                      | 423,465      | 3,323,465     |
| 2027                   | 3,225,000                                      | 262,514      | 3,487,514     |
| 2028                   | 1,505,000                                      | 83,528       | 1,588,528     |
| TOTALS                 | \$ 16,475,000                                  | \$ 4,714,399 | \$ 21,189,399 |

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

**SUPPLEMENTAL INFORMATION**  
**As Required by The Oregon Department of Education**  
**For the year ended June 30, 2020**

---

|           |   |               |                                 |
|-----------|---|---------------|---------------------------------|
| <b>A.</b> | Energy bills for heating - all funds:   |               | <u>Objects 325, 326 and 327</u> |
|           |   | Function 2540 | \$ 1,228,692                    |
|           |   | Function 2550 | -                               |
| <b>B.</b> | Replacement of equipment - General Fund:  |               |                                 |
|           | Include all General Fund expenditures in Object 542, except for the following exclusions: |               | <u>Amount</u>                   |
|           | Exclude these functions:  |               |                                 |
|           | 1113, 1122 & 1132      Co-curricular activities      4150      Construction               |               | \$ -                            |
|           | 1140      Pre-kindergarten      2550      Pupil transportation                            |               | -                               |
|           | 1300      Continuing education      3100      Food service                                |               | -                               |
|           | 1400      Summer school      3300      Community services                                 |               | -                               |

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT REVENUE SUMMARY**

|  | Fund 100             | Fund 200             | Fund 300             | Fund 400              | Fund 500    | Fund 600             | Fund 700          |
|--|----------------------|----------------------|----------------------|-----------------------|-------------|----------------------|-------------------|
| <b>Revenue from Local Sources</b>  |                      |                      |                      |                       |             |                      |                   |
| 1110 Ad Valorem Taxes Levied by District   | 30,083,614           |                      | 12,587,381           |                       |             |                      |                   |
| 1120 Local Option Ad Valorem Taxes Levied by District                              | 7,166,192            |                      |                      |                       |             |                      |                   |
| 1130 Construction Excise Tax   |                      | 247,389              |                      |                       |             |                      |                   |
| 1190 Penalties and Interest on Taxes   |                      |                      |                      |                       |             |                      |                   |
| 1200 Revenue from Local Governmental Units Other Than Districts                    |                      |                      |                      |                       |             |                      |                   |
| 1311 Regular Day School Tuition - From Individuals                                 | 7,965                |                      |                      |                       |             |                      |                   |
| 1312 Regular Day School Tuition - Other Dist Within State                          |                      |                      |                      |                       |             |                      |                   |
| 1313 Regular Day School Tuition - Other Districts Outside                          |                      |                      |                      |                       |             |                      |                   |
| 1320 Adult/Continuing Education Tuition  |                      |                      |                      |                       |             |                      |                   |
| 1330 Summer School Tuition   |                      |                      |                      |                       |             |                      |                   |
| 1411 Transportation Fees - From Individuals  |                      |                      |                      |                       |             |                      |                   |
| 1412 Transportation Fees - Other Dist Within State                                 |                      |                      |                      |                       |             |                      |                   |
| 1413 Transportation Fees - Other Districts Outside                                 |                      |                      |                      |                       |             |                      |                   |
| 1420 Summer School Transportation Fees   |                      |                      |                      |                       |             |                      |                   |
| 1500 Earnings on Investments   | 869,178              | 96,199               | 207,467              | 4,196,903             |             |                      | 4,416             |
| 1600 Food Service  |                      | 901,919              |                      |                       |             |                      |                   |
| 1700 Extracurricular Activities  |                      | 777,344              |                      |                       |             |                      |                   |
| 1800 Community Services Activities   |                      | 6,605                |                      |                       |             |                      |                   |
| 1910 Rentals   | 62,066               | 8,530                |                      |                       |             |                      |                   |
| 1920 Contributions and Donations From Private Sources                              |                      | 349,385              |                      |                       |             |                      | 428,639           |
| 1930 Rental or Lease Payments From Private Contractors                             |                      |                      |                      |                       |             |                      |                   |
| 1940 Services Provided Other Local Education Agencies                              |                      |                      |                      |                       |             |                      |                   |
| 1950 Textbook Sales and Rentals  |                      |                      |                      |                       |             |                      |                   |
| 1960 Recovery of Prior Years' Expenditure  | 23,555               |                      |                      |                       |             |                      |                   |
| 1970 Services Provided Other Funds   |                      |                      | 2,352,806            |                       |             | 15,016,055           |                   |
| 1980 Fees Charged to Grants  | 187,339              |                      |                      |                       |             |                      |                   |
| 1990 Miscellaneous   | 511,865              | 1,286,928            |                      | 80,822                |             | 21,779               |                   |
| <b>Total Revenue from Local Sources</b>  | <b>\$ 38,911,774</b> | <b>\$ 3,674,299</b>  | <b>\$ 15,147,654</b> | <b>\$ 4,277,725</b>   | <b>\$ -</b> | <b>\$ 16,037,834</b> | <b>\$ 433,055</b> |
| <b>Revenue from Intermediate Sources</b>   |                      |                      |                      |                       |             |                      |                   |
| 2101 County School Funds   | 255,094              |                      |                      |                       |             |                      |                   |
| 2102 General ESD Revenue   | 170,507              |                      |                      |                       |             |                      |                   |
| 2103 Excess ESD Local Revenue  |                      |                      |                      |                       |             |                      |                   |
| 2105 Natural Gas, Oil, and Mineral Receipts  |                      |                      |                      |                       |             |                      |                   |
| 2110 Intermediate "I" Tax  |                      |                      |                      |                       |             |                      |                   |
| 2199 Other Intermediate Sources  |                      |                      |                      |                       |             |                      |                   |
| 2200 Restricted Revenue  | 258,945              | 209,004              |                      |                       |             |                      |                   |
| 2800 Revenue in Lieu of Taxes  |                      |                      |                      |                       |             |                      |                   |
| 2900 Revenue for/on Behalf of the District   |                      |                      |                      |                       |             |                      |                   |
| <b>Total Revenue from Intermediate Sources</b>                                     | <b>\$ 684,546</b>    | <b>\$ 209,004</b>    | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ -</b>          | <b>\$ -</b>       |
| <b>Revenue from State Sources</b>  |                      |                      |                      |                       |             |                      |                   |
| 3101 State School Fund - General Support   | 38,458,579           |                      |                      |                       |             |                      |                   |
| 3102 State School Fund - School Lunch Match  |                      | 15,779               |                      |                       |             |                      |                   |
| 3103 Common School Fund  | 945,382              |                      |                      |                       |             |                      |                   |
| 3104 State Managed County Timber   |                      |                      |                      |                       |             |                      |                   |
| 3106 State School Fund - Accrual   |                      |                      |                      |                       |             |                      |                   |
| 3199 Other Unrestricted Grants-in-Aid  | 508,452              |                      |                      |                       |             |                      |                   |
| 3204 Driver Education  |                      |                      |                      |                       |             |                      |                   |
| 3222 State School Fund (SSF) Transportation Equipment                              |                      |                      |                      |                       |             |                      |                   |
| 3299 Other Restricted Grants-in-Aid  |                      | 3,528,593            |                      |                       |             |                      |                   |
| 3800 Revenue in Lieu of Taxes  |                      |                      |                      |                       |             |                      |                   |
| 3900 Revenue for/on Behalf of the District   |                      |                      |                      |                       |             |                      |                   |
| <b>Total Revenue from State Sources</b>  | <b>\$ 39,912,413</b> | <b>\$ 3,544,372</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ -</b>          | <b>\$ -</b>       |
| <b>Revenue from Federal Sources</b>  |                      |                      |                      |                       |             |                      |                   |
| 4100 Unrestricted Revenue Direct From the Federal Government                       |                      |                      |                      |                       |             |                      |                   |
| 4200 Unrestricted Revenue From the Federal Government Through the State            | 75,646               | 1,459,317            |                      |                       |             |                      |                   |
| 4300 Restricted Revenue From the Federal Government                                |                      |                      |                      |                       |             |                      |                   |
| 4500 Restricted Revenue From the Federal Government Through the State              |                      | 2,795,828            |                      |                       |             |                      |                   |
| 4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies |                      |                      |                      |                       |             |                      |                   |
| 4801 Federal Forest Fees   | 6,324                |                      |                      |                       |             |                      |                   |
| 4802 Impact Aid to School Districts for Operation (PL 874)                         |                      |                      |                      |                       |             |                      |                   |
| 4803 Coos Bay Wagon Road Funds   |                      |                      |                      |                       |             |                      |                   |
| 4899 Other Revenue in Lieu of Taxes  | 7,387                |                      |                      |                       |             |                      |                   |
| 4900 Revenue for/on Behalf of the District   |                      | 136,294              |                      |                       |             |                      |                   |
| <b>Total Revenue from Federal Sources</b>  | <b>\$ 89,357</b>     | <b>\$ 4,391,439</b>  | <b>\$ -</b>          | <b>\$ -</b>           | <b>\$ -</b> | <b>\$ -</b>          | <b>\$ -</b>       |
| <b>Revenue from Other Sources</b>  |                      |                      |                      |                       |             |                      |                   |
| 5100 Long Term Debt Financing Sources  | 1,020,692            |                      |                      |                       |             |                      |                   |
| 5200 Interfund Transfers   | -                    |                      |                      |                       |             |                      |                   |
| 5300 Sale of or Compensation for Loss of Capital Assets                            |                      |                      |                      |                       |             |                      |                   |
| 5400 Resources - Beginning Fund Balance  | 16,373,874           | 4,449,580            | 1,077,344            | 187,262,946           |             | 6,635,130            | 219,982           |
| <b>Total Revenue from Other Sources</b>  | <b>\$ 17,394,566</b> | <b>\$ 4,449,580</b>  | <b>\$ 1,077,344</b>  | <b>\$ 187,262,946</b> | <b>\$ -</b> | <b>\$ 6,635,130</b>  | <b>\$ 219,982</b> |
| <b>Grand Totals</b>  | <b>\$ 96,992,656</b> | <b>\$ 16,268,694</b> | <b>\$ 16,224,998</b> | <b>\$ 191,540,671</b> | <b>\$ -</b> | <b>\$ 21,672,964</b> | <b>\$ 653,037</b> |

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT EXPENDITURE SUMMARY**

**Fund: 100 General Fund**

| Instruction Expenditures                                      | Totals               | Object 100           | Object 200           | Object 300          | Object 400          | Object 500       | Object 600       | Object 700  |
|---|----------------------|----------------------|----------------------|---------------------|---------------------|------------------|------------------|-------------|
| 1111 Elementary, K-5 or K-6                                   | 16,291,626           | 9,555,161            | 5,598,457            | 397,330             | 734,589             |                  | 6,089            |             |
| 1113 Elementary Extracurricular                               | -                    |                      |                      |                     |                     |                  |                  |             |
| 1121 Middle/Junior High Programs                              | 8,586,669            | 4,401,782            | 2,602,120            | 248,087             | 1,309,624           | 10,923           | 14,133           |             |
| 1122 Middle/Junior High School Extracurricular                | 45,396               | 33,127               | 10,296               | 1,973               |                     |                  |                  |             |
| 1131 High School Programs                                     | 10,344,513           | 6,159,145            | 3,498,389            | 230,793             | 433,446             | 6,248            | 16,492           |             |
| 1132 High School Extracurricular                              | 698,173              | 485,513              | 145,894              | 60,923              | 5,843               |                  |                  |             |
| 1140 Pre-Kindergarten Programs                                | 33,863               | 25,764               | 7,154                |                     | 945                 |                  |                  |             |
| 1210 Programs for the Talented and Gifted                     | 10,793               | 8,000                | 2,793                |                     |                     |                  |                  |             |
| 1220 Restrictive Programs for Students with Disabilities      | 4,048,495            | 2,244,692            | 1,743,338            | 51,320              | 9,145               |                  |                  |             |
| 1250 Less Restrictive Programs for Students with Disabilities | 4,389,336            | 2,452,411            | 1,729,371            | 193,098             | 14,456              |                  |                  |             |
| 1260 Treatment and Habilitation                               | -                    |                      |                      |                     |                     |                  |                  |             |
| 1271 Remediation  | -                    |                      |                      |                     |                     |                  |                  |             |
| 1272 Title I  | -                    |                      |                      |                     |                     |                  |                  |             |
| 1280 Alternative Education                                    | 3,459,844            | 1,377,652            | 841,032              | 1,214,360           | 26,800              |                  |                  |             |
| 1291 English Second Language Programs                         | -                    |                      |                      |                     |                     |                  |                  |             |
| 1292 Teen Parent Program                                      | -                    |                      |                      |                     |                     |                  |                  |             |
| 1293 Migrant Education  | -                    |                      |                      |                     |                     |                  |                  |             |
| 1294 Youth Corrections Education                              | -                    |                      |                      |                     |                     |                  |                  |             |
| 1299 Other Programs   | -                    |                      |                      |                     |                     |                  |                  |             |
| 1300 Adult/Continuing Education Programs                      | -                    |                      |                      |                     |                     |                  |                  |             |
| 1400 Summer School Programs                                   | 9,708                | 7,491                | 2,217                |                     |                     |                  |                  |             |
| <b>Total Instruction Expenditures</b>                         | <b>\$ 47,918,416</b> | <b>\$ 26,750,738</b> | <b>\$ 16,181,061</b> | <b>\$ 2,397,884</b> | <b>\$ 2,534,848</b> | <b>\$ 17,171</b> | <b>\$ 36,714</b> | <b>\$ -</b> |

| Support Services Expenditures  | Totals               | Object 100           | Object 200          | Object 300          | Object 400          | Object 500        | Object 600        | Object 700  |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------------|-------------|
| 2110 Attendance and Social Work Services   | 1,946,409            | 1,075,527            | 863,934             | 4,146               | 2,802               |                   |                   |             |
| 2120 Guidance Services   | 2,401,473            | 1,494,278            | 875,773             | 9,944               | 21,478              |                   |                   |             |
| 2130 Health Services   | 855,733              | 401,749              | 278,170             | 161,088             | 14,586              |                   | 140               |             |
| 2140 Psychological Services  | 389,877              | 233,237              | 132,613             | 500                 | 23,527              |                   |                   |             |
| 2150 Speech Pathology and Audiology Services   | 937,091              | 590,155              | 323,153             | 17,707              | 6,076               |                   |                   |             |
| 2160 Other Student Treatment Services  | 60,688               | 35,611               | 19,241              | 86                  | 5,750               |                   |                   |             |
| 2190 Service Direction, Student Support Services   | 791,343              | 492,001              | 280,047             | 17,297              | 1,998               |                   |                   |             |
| 2210 Improvement of Instruction Services   | 1,559,990            | 943,961              | 500,793             | 37,846              | 75,402              |                   | 1,988             |             |
| 2220 Educational Media Services  | 829,104              | 413,613              | 349,401             | 188                 | 65,903              |                   |                   |             |
| 2230 Assessment & Testing  | 524,890              | 240,771              | 185,099             | 4,943               | 94,076              |                   |                   |             |
| 2240 Instructional Staff Development   | 651,644              | 119,556              | 35,064              | 433,141             | 63,843              |                   | 40                |             |
| 2310 Board of Education Services   | 153,484              |                      |                     | 139,178             | 5,647               |                   | 8,658             |             |
| 2320 Executive Administration Services   | 442,449              | 282,228              | 147,913             | 7,109               | 4,027               |                   | 1,172             |             |
| 2410 Office of the Principal Services  | 5,298,484            | 3,349,960            | 1,799,913           | 64,767              | 55,667              |                   | 28,177            |             |
| 2490 Other Support Services - School Administration  | 320,160              | 204,087              | 116,073             |                     |                     |                   |                   |             |
| 2510 Direction of Business Support Services  | 280,400              | 175,605              | 99,014              | 2,446               | 1,477               |                   | 1,858             |             |
| 2520 Fiscal Services   | 609,724              | 300,731              | 181,619             | 66,931              | 50,625              |                   | 9,818             |             |
| 2540 Operation and Maintenance of Plant Services   | 7,745,182            | 2,419,100            | 1,606,845           | 2,302,376           | 472,043             | 238,141           | 706,677           |             |
| 2550 Student Transportation Services   | 4,601,947            | 124,677              | 84,923              | 4,391,536           | 811                 |                   |                   |             |
| 2570 Internal Services   | 151,842              | 34,353               | 27,623              | 86,732              | 3,133               |                   |                   |             |
| 2610 Direction of Central Support Services   | -                    |                      |                     |                     |                     |                   |                   |             |
| 2620 Planning, Research, Development, Evaluation Services,<br>Grant Writing and Statistical Services | 103,425              |                      |                     | 100,591             | 2,833               |                   |                   |             |
| 2630 Information Services  | 304,983              | 152,634              | 97,185              | 23,344              | 31,266              |                   | 555               |             |
| 2640 Staff Services  | 910,953              | 443,635              | 253,710             | 100,450             | 94,865              |                   | 18,293            |             |
| 2660 Technology Services   | 3,008,047            | 1,028,835            | 599,573             | 367,088             | 999,399             | 11,987            | 1,165             |             |
| 2670 Records Management Services   | -                    |                      |                     |                     |                     |                   |                   |             |
| 2680 Interpretation and Translation Services   | 265,311              | 155,850              | 84,148              | 25,313              |                     |                   |                   |             |
| 2690 Other Support Services - Central  | -                    |                      |                     |                     |                     |                   |                   |             |
| 2700 Supplemental Retirement Program   | -                    |                      |                     |                     |                     |                   |                   |             |
| <b>Total Support Services Expenditures</b>   | <b>\$ 35,144,632</b> | <b>\$ 14,712,154</b> | <b>\$ 8,941,827</b> | <b>\$ 8,364,747</b> | <b>\$ 2,097,235</b> | <b>\$ 250,128</b> | <b>\$ 778,541</b> | <b>\$ -</b> |

| Enterprise and Community Services Expenditures              | Totals            | Object 100        | Object 200       | Object 300        | Object 400  | Object 500  | Object 600        | Object 700  |
|---|-------------------|-------------------|------------------|-------------------|-------------|-------------|-------------------|-------------|
| 3100 Food Services  | -                 |                   |                  |                   |             |             |                   |             |
| 3200 Other Enterprise Services                              | -                 |                   |                  |                   |             |             |                   |             |
| 3300 Community Services                                     | 480,630           | 117,381           | 62,349           | 125,900           |             |             | 175,000           |             |
| 3500 Custody and Care of Children Services                  | -                 |                   |                  |                   |             |             |                   |             |
| <b>Total Enterprise and Community Services Expenditures</b> | <b>\$ 480,630</b> | <b>\$ 117,381</b> | <b>\$ 62,349</b> | <b>\$ 125,900</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 175,000</b> | <b>\$ -</b> |

| Facilities Acquisition and Construction Expenditures                  | Totals   | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
|---|----------|------------|------------|------------|------------|------------|------------|------------|
| 4110 Service Area Direction   | -        |            |            |            |            |            |            |            |
| 4120 Site Acquisition and Development Services                        | -        |            |            |            |            |            |            |            |
| 4150 Building Acquisition, Construction, and Improvement<br>Services  | -        |            |            |            |            |            |            |            |
| 4180 Other Capital Items  | -        |            |            |            |            |            |            |            |
| 4190 Other Facilities Construction Services                           | -        |            |            |            |            |            |            |            |
| <b>Total Facilities Acquisition and Construction<br/>Expenditures</b> | <b>-</b> | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   |

| Other Uses Expenditures              | Totals         | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600     | Object 700 |
|--------------------------------------|----------------|------------|------------|------------|------------|------------|----------------|------------|
| 5100 Debt Service                    | -              |            |            |            |            |            |                |            |
| 5110 Long Term Debt Service          | 769,843        |            |            |            |            |            | 769,843        |            |
| 5200 Transfers of Funds              | -              |            |            |            |            |            |                |            |
| 5300 Apportionment of Funds by ESD   | -              |            |            |            |            |            |                |            |
| 5400 PERS UAL Bond Lump Sum          | -              |            |            |            |            |            |                |            |
| <b>Total Other Uses Expenditures</b> | <b>769,843</b> | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>769,843</b> | <b>-</b>   |

| Grand Total | Totals               | Object 100           | Object 200           | Object 300           | Object 400          | Object 500        | Object 600          | Object 700  |
|-------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|---------------------|-------------|
|             | <b>\$ 84,313,521</b> | <b>\$ 41,560,273</b> | <b>\$ 25,185,237</b> | <b>\$ 10,888,531</b> | <b>\$ 4,632,083</b> | <b>\$ 267,299</b> | <b>\$ 1,760,098</b> | <b>\$ -</b> |

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT EXPENDITURE SUMMARY**

**Fund: 200 Special Revenue Funds**

| <b>Instruction Expenditures</b>                               | <b>Totals</b>       | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b> | <b>Object 400</b> | <b>Object 500</b> | <b>Object 600</b> | <b>Object 700</b> |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1111 Elementary, K-5 or K-6                                   | 239,156             | 13,357            | 3,031             | 106,351           | 116,417           |                   |                   |                   |
| 1113 Elementary Extracurricular                               | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1121 Middle/Junior High Programs                              | 238,210             | 110,406           | 68,391            | 4,774             | 54,639            |                   |                   |                   |
| 1122 Middle/Junior High School Extracurricular                | 64,949              | 13,558            | 3,726             | 24,014            | 23,651            |                   |                   |                   |
| 1131 High School Programs                                     | 826,390             | 373,021           | 199,366           | 16,913            | 106,157           | 130,932           |                   |                   |
| 1132 High School Extracurricular                              | 698,525             | 77,322            | 19,587            | 248,516           | 346,310           |                   | 6,789             |                   |
| 1140 Pre-Kindergarten Programs                                | 3,363               | 2,305             | 360               | 699               |                   |                   |                   |                   |
| 1210 Programs for the Talented and Gifted                     | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1220 Restrictive Programs for Students with Disabilities      | 1,640               |                   |                   |                   | 1,640             |                   |                   |                   |
| 1250 Less Restrictive Programs for Students with Disabilities | 1,074,527           | 562,118           | 491,848           | 6,623             | 13,938            |                   |                   |                   |
| 1260 Treatment and Habilitation                               | 1,270,864           | 481,573           | 346,044           | 423,786           | 19,462            |                   |                   |                   |
| 1271 Remediation  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1272 Title I  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1280 Alternative Education                                    | 144,055             | 79,564            | 39,139            | 4,369             | 14,892            | 6,091             |                   |                   |
| 1291 English Second Language Programs                         | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1292 Teen Parent Program                                      | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1293 Migrant Education  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1294 Youth Corrections Education                              | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1299 Other Programs   | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1300 Adult/Continuing Education Programs                      | -                   |                   |                   |                   |                   |                   |                   |                   |
| 1400 Summer School Programs                                   | 73,169              | 53,345            | 17,282            | 102               | 2,440             |                   |                   |                   |
| <b>Total Instruction Expenditures</b>                         | <b>\$ 4,634,848</b> | <b>1,766,568</b>  | <b>1,188,774</b>  | <b>836,146</b>    | <b>699,547</b>    | <b>137,023</b>    | <b>6,789</b>      | <b>\$ -</b>       |

| <b>Support Services Expenditures</b>  | <b>Totals</b>       | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b> | <b>Object 400</b> | <b>Object 500</b> | <b>Object 600</b> | <b>Object 700</b> |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2110 Attendance and Social Work Services  | 57,088              | 31,327            | 25,464            | 296               |                   |                   |                   |                   |
| 2120 Guidance Services  | 376,687             | 189,511           | 119,333           | 61,815            | 6,028             |                   |                   |                   |
| 2130 Health Services  | 15,805              |                   |                   | 15,805            |                   |                   |                   |                   |
| 2140 Psychological Services   | 364,094             | 230,921           | 132,127           | 940               | 106               |                   |                   |                   |
| 2150 Speech Pathology and Audiology Services  | 2,891               |                   |                   |                   | 48                |                   | 2,843             |                   |
| 2160 Other Student Treatment Services   | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2190 Service Direction, Student Support Services  | 497                 | 286               | 211               |                   |                   |                   |                   |                   |
| 2210 Improvement of Instruction Services  | 280,633             | 134,877           | 53,662            | 87,693            | 4,400             |                   |                   |                   |
| 2220 Educational Media Services   | 39,493              |                   |                   | 279               | 39,214            |                   |                   |                   |
| 2230 Assessment & Testing   | 519                 |                   |                   |                   | 519               |                   |                   |                   |
| 2240 Instructional Staff Development  | 357,776             | 75,204            | 23,561            | 235,575           | 23,436            |                   |                   |                   |
| 2310 Board of Education Services  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2320 Executive Administration Services  | 279                 |                   |                   |                   | 279               |                   |                   |                   |
| 2410 Office of the Principal Services   | 534                 |                   |                   | 23                | 512               |                   |                   |                   |
| 2490 Other Support Services - School Administration   | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2510 Direction of Business Support Services   | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2520 Fiscal Services  | 27,148              |                   |                   | 13,513            | 13,635            |                   |                   |                   |
| 2540 Operation and Maintenance of Plant Services  | 47,164              | 90                |                   | 36,368            | 10,707            |                   |                   |                   |
| 2550 Student Transportation Services  | 63,118              |                   |                   | 63,118            |                   |                   |                   |                   |
| 2570 Internal Services  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2610 Direction of Central Support Services  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2630 Information Services   | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2640 Staff Services   | 7,387               |                   |                   | 2,492             | 4,895             |                   |                   |                   |
| 2660 Technology Services  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2670 Records Management Services  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 2690 Other Support Services - Central   | 187,339             |                   |                   |                   |                   |                   | 187,339           |                   |
| 2700 Supplemental Retirement Program  | -                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Total Support Services Expenditures</b>  | <b>\$ 1,828,452</b> | <b>662,216</b>    | <b>354,359</b>    | <b>517,916</b>    | <b>103,779</b>    | <b>0</b>          | <b>190,182</b>    | <b>\$ -</b>       |

| <b>Enterprise and Community Services Expenditures</b>       | <b>Totals</b>       | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b> | <b>Object 400</b> | <b>Object 500</b> | <b>Object 600</b> | <b>Object 700</b> |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 3100 Food Services  | 2,895,658           | 983,353           | 810,965           | 51,595            | 981,166           | 55,083            | 13,496            |                   |
| 3200 Other Enterprise Services                              | -                   |                   |                   |                   |                   |                   |                   |                   |
| 3300 Community Services                                     | 286,507             | 80,263            | 28,857            | 30,467            | 146,862           |                   | 58                |                   |
| 3500 Custody and Care of Children Services                  | -                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Total Enterprise and Community Services Expenditures</b> | <b>\$ 3,182,165</b> | <b>1,063,616</b>  | <b>839,822</b>    | <b>82,062</b>     | <b>1,128,028</b>  | <b>55,083</b>     | <b>13,554</b>     | <b>\$ -</b>       |

| <b>Facilities Acquisition and Construction Expenditures</b>       | <b>Totals</b>       | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b> | <b>Object 400</b> | <b>Object 500</b> | <b>Object 600</b> | <b>Object 700</b> |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 4110 Service Area Direction                                       | -                   |                   |                   |                   |                   |                   |                   |                   |
| 4120 Site Acquisition and Development Services                    | -                   |                   |                   |                   |                   |                   |                   |                   |
| 4150 Building Acquisition, Construction, and Improvement Services | 2,794,462           |                   |                   | 206,695           |                   | 2,587,767         |                   |                   |
| 4180 Other Capital Items  | -                   |                   |                   |                   |                   |                   |                   |                   |
| 4190 Other Facilities Construction Services                       | -                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Total Facilities Acquisition and Construction Expenditures</b> | <b>\$ 2,794,462</b> | <b>0</b>          | <b>0</b>          | <b>206,695</b>    | <b>0</b>          | <b>2,587,767</b>  | <b>0</b>          | <b>\$ -</b>       |

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

|                    |                      |                  |                  |                  |                  |                  |                |             |
|--------------------|----------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------|
| <b>Grand Total</b> | <b>\$ 12,439,927</b> | <b>3,492,400</b> | <b>2,382,955</b> | <b>1,642,819</b> | <b>1,931,354</b> | <b>2,779,873</b> | <b>210,525</b> | <b>\$ -</b> |
|--------------------|----------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------|

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT EXPENDITURE SUMMARY**

**Fund: 300 Debt Service Funds**

**Other Uses Expenditures**

- 5100 Debt Service
- 5110 Long Term Debt Service
- 5200 Transfers of Funds
- 5300 Apportionment of Funds by ESD
- 5400 PERS UAL Bond Lump Sum

|                                      | Totals        | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600    | Object 700 |
|--------------------------------------|---------------|------------|------------|------------|------------|------------|---------------|------------|
|                                      | -             |            |            |            |            |            |               |            |
|                                      | 15,264,758    |            |            |            |            |            | 15,264,758    |            |
|                                      | -             |            |            |            |            |            |               |            |
|                                      | -             |            |            |            |            |            |               |            |
|                                      | -             |            |            |            |            |            |               |            |
| <b>Total Other Uses Expenditures</b> | \$ 15,264,758 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 15,264,758 | \$ -       |
| <b>Grand Total</b>                   | \$ 15,264,758 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 15,264,758 | \$ -       |

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT EXPENDITURE SUMMARY**

**Fund: 400 Capital Projects Funds**

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

| <b>Support Services Expenditures</b>  | <b>Totals</b>  | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b> | <b>Object 400</b> | <b>Object 500</b> | <b>Object 600</b> | <b>Object 700</b> |
|---|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2110 Attendance and Social Work Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2120 Guidance Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2130 Health Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2140 Psychological Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2150 Speech Pathology and Audiology Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2160 Other Student Treatment Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2190 Service Direction, Student Support Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2210 Improvement of Instruction Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2220 Educational Media Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2230 Assessment & Testing   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2240 Instructional Staff Development  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2310 Board of Education Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2320 Executive Administration Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2410 Office of the Principal Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2490 Other Support Services - School Administration   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2510 Direction of Business Support Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2520 Fiscal Services  | 6,250          |                   |                   | 6,250             |                   |                   |                   |                   |
| 2540 Operation and Maintenance of Plant Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2550 Student Transportation Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2570 Internal Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2610 Direction of Central Support Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services | -              |                   |                   |                   |                   |                   |                   |                   |
| 2630 Information Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2640 Staff Services   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2660 Technology Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2670 Records Management Services  | -              |                   |                   |                   |                   |                   |                   |                   |
| 2690 Other Support Services - Central   | -              |                   |                   |                   |                   |                   |                   |                   |
| 2700 Supplemental Retirement Program  | -              |                   |                   |                   |                   |                   |                   |                   |
| <b>Total Support Services Expenditures</b>  | <b>\$6,250</b> | <b>\$0</b>        | <b>\$0</b>        | <b>\$6,250</b>    | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |

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

| <b>Facilities Acquisition and Construction Expenditures</b>       | <b>Totals</b>       | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b>  | <b>Object 400</b> | <b>Object 500</b>   | <b>Object 600</b> | <b>Object 700</b> |
|---|---------------------|-------------------|-------------------|--------------------|-------------------|---------------------|-------------------|-------------------|
| 4110 Service Area Direction                                       | 1,633,573           | 229,715           | 104,837           | 1,293,322          | 5,699             |                     |                   |                   |
| 4120 Site Acquisition and Development Services                    | -                   |                   |                   |                    |                   |                     |                   |                   |
| 4150 Building Acquisition, Construction, and Improvement Services | 24,575,397          |                   |                   | 6,641,182          |                   | 17,934,215          |                   |                   |
| 4180 Other Capital Items  | -                   |                   |                   |                    |                   |                     |                   |                   |
| 4190 Other Facilities Construction Services                       | -                   |                   |                   |                    |                   |                     |                   |                   |
| <b>Total Facilities Acquisition and Construction Expenditures</b> | <b>\$26,208,970</b> | <b>\$229,715</b>  | <b>\$104,837</b>  | <b>\$7,934,504</b> | <b>\$5,699</b>    | <b>\$17,934,215</b> | <b>\$0</b>        | <b>\$0</b>        |

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

|                    |                     |                  |                  |                    |                |                     |            |            |
|--------------------|---------------------|------------------|------------------|--------------------|----------------|---------------------|------------|------------|
| <b>Grand Total</b> | <b>\$26,215,220</b> | <b>\$229,715</b> | <b>\$104,837</b> | <b>\$7,940,754</b> | <b>\$5,699</b> | <b>\$17,934,215</b> | <b>\$0</b> | <b>\$0</b> |
|--------------------|---------------------|------------------|------------------|--------------------|----------------|---------------------|------------|------------|

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT EXPENDITURE SUMMARY**

**Fund: 600 Internal Service Funds**

| <b>Total Instruction Expenditures</b>   |                      |                   |                   |                   |                   |                   |                      |                   |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-------------------|
|   | <b>Totals</b>        | <b>Object 100</b> | <b>Object 200</b> | <b>Object 300</b> | <b>Object 400</b> | <b>Object 500</b> | <b>Object 600</b>    | <b>Object 700</b> |
| <b>Support Services Expenditures</b>  |                      |                   |                   |                   |                   |                   |                      |                   |
| 2110 Attendance and Social Work Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2120 Guidance Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2130 Health Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2140 Psychological Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2150 Speech Pathology and Audiology Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2160 Other Student Treatment Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2190 Service Direction, Student Support Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2210 Improvement of Instruction Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2220 Educational Media Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2230 Assessment & Testing   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2240 Instructional Staff Development  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2310 Board of Education Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2320 Executive Administration Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2410 Office of the Principal Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2490 Other Support Services - School Administration   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2510 Direction of Business Support Services   | 37,953               | 24,162            | 13,791            |                   |                   |                   |                      |                   |
| 2520 Fiscal Services  | 14,149,742           | 240,766           | 136,589           | 217,804           | 19,055            |                   | 13,535,528           |                   |
| 2540 Operation and Maintenance of Plant Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2550 Student Transportation Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2570 Internal Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2610 Direction of Central Support Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2630 Information Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2640 Staff Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2660 Technology Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2670 Records Management Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2690 Other Support Services - Central   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 2700 Supplemental Retirement Program  | -                    |                   |                   |                   |                   |                   |                      |                   |
| <b>Total Support Services Expenditures</b>  | <b>\$ 14,187,695</b> | <b>\$ 264,928</b> | <b>\$ 150,380</b> | <b>\$ 217,804</b> | <b>\$ 19,055</b>  | <b>\$ -</b>       | <b>\$ 13,535,528</b> | <b>\$ -</b>       |
| <b>Enterprise and Community Services Expenditures</b>   |                      |                   |                   |                   |                   |                   |                      |                   |
| 3100 Food Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 3200 Other Enterprise Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 3300 Community Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 3500 Custody and Care of Children Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| <b>Total Enterprise and Community Services Expenditures</b>                                       | <b>\$0</b>           | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>           | <b>\$0</b>        |
| <b>Facilities Acquisition and Construction Expenditures</b>                                       |                      |                   |                   |                   |                   |                   |                      |                   |
| 4110 Service Area Direction   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 4120 Site Acquisition and Development Services  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 4150 Building Acquisition, Construction, and Improvement Services                                 | -                    |                   |                   |                   |                   |                   |                      |                   |
| 4180 Other Capital Items  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 4190 Other Facilities Construction Services   | -                    |                   |                   |                   |                   |                   |                      |                   |
| <b>Total Facilities Acquisition and Construction Expenditures</b>                                 | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>       |
| <b>Other Uses Expenditures</b>  |                      |                   |                   |                   |                   |                   |                      |                   |
| 5100 Debt Service   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 5200 Transfers of Funds   | -                    |                   |                   |                   |                   |                   |                      |                   |
| 5300 Apportionment of Funds by ESD  | -                    |                   |                   |                   |                   |                   |                      |                   |
| 5400 PERS UAL Bond Lump Sum   | -                    |                   |                   |                   |                   |                   |                      |                   |
| <b>Total Other Uses Expenditures</b>  | <b>\$0</b>           | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>           | <b>\$0</b>        |
| <b>Other Uses Expenditures</b>  |                      |                   |                   |                   |                   |                   |                      |                   |
| 5200 Transfers of Funds   | -                    |                   |                   |                   |                   |                   |                      |                   |
| <b>Total Other Uses Expenditures</b>  | <b>\$ -</b>          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ -</b>       |
| <b>Grand Total</b>  | <b>\$ 14,187,695</b> | <b>\$ 264,928</b> | <b>\$ 150,380</b> | <b>\$ 217,804</b> | <b>\$ 19,055</b>  | <b>\$ -</b>       | <b>\$ 13,535,528</b> | <b>\$ -</b>       |

**2019-20 CORVALLIS SCHOOL DISTRICT 509J AUDIT EXPENDITURE SUMMARY**

**Fund: 700 Trust and Agency Funds**

| Enterprise and Community Services Expenditures              | Totals            | Object 100  | Object 200  | Object 300        | Object 400    | Object 500  | Object 600  | Object 700  |
|---|-------------------|-------------|-------------|-------------------|---------------|-------------|-------------|-------------|
| 3100 Food Services  | -                 |             |             |                   |               |             |             |             |
| 3200 Other Enterprise Services                              | -                 |             |             |                   |               |             |             |             |
| 3300 Community Services                                     | 356,213           |             |             | 355,655           | 558           |             |             |             |
| 3500 Custody and Care of Children Services                  | -                 |             |             |                   |               |             |             |             |
| <b>Total Enterprise and Community Services Expenditures</b> | <b>\$ 356,213</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 355,655</b> | <b>\$ 558</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>Grand Total</b>  | <b>\$ 356,213</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 355,655</b> | <b>\$ 558</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

This Page Intentionally Left Blank



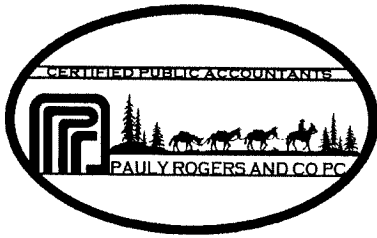
**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# **REPORTS ON LEGAL AND OTHER REGULATORY COMPLIANCE**

**CORVALLIS SCHOOL DISTRICT 509J**  
**BENTON COUNTY, OREGON**

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



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

December 19, 2020

### **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, 2020, and have issued our report thereon dated December 19, 2020. 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:

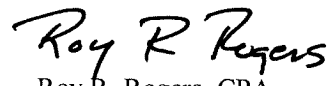
- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized 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, slightly slanted style.

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



**Corvallis School District 509J**  
Benton County, Corvallis, Oregon

---

# GRANT COMPLIANCE REVIEW



I am grateful  
for my  
students.  
❤️ 😊 hawaii

*"I am grateful for my students."*

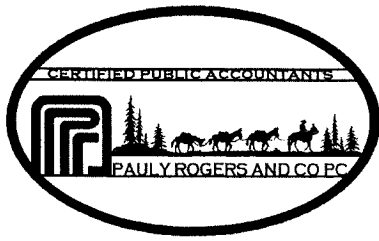
This Page Intentionally Left Blank

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the year ended June 30, 2020

| <u>Program Title</u>  | <u>Pass Through Organization</u>    | <u>Federal CFDA Number</u> | <u>Pass Through Entity Number</u> | <u>Period Covered</u> | <u>Original Grant Award(\$)</u> | <u>Expenditures</u>       |
|---|-------------------------------------|----------------------------|-----------------------------------|-----------------------|---------------------------------|---------------------------|
| <b>U.S. Department of Education</b>                             |                                     |                            |                                   |                       |                                 |                           |
| Title I Grants to Local Educational Agencies                    | Oregon Department of Education      | 84.01                      | 50310                             | 07/01/18 - 09/30/19   | 37,098                          | -                         |
|   | Oregon Department of Education      | 84.01                      | 53900                             | 07/01/19 - 09/30/20   | 26,033                          | 25,952                    |
|   | Oregon Department of Education      | 84.01                      | 53241                             | 07/01/19 - 09/30/20   | 951,261                         | 917,724                   |
|   | Oregon Department of Education      | 84.01                      | 50366                             | 07/01/18 - 09/30/19   | 994,352                         | 50,219                    |
|   | Oregon Department of Education      | 84.01                      | 52098                             | 07/01/18 - 09/30/19   | 45,660                          | 38,531                    |
| Total Title I Grants to Local Education Agencies                |                                     |                            |                                   |                       | <u>2,054,404</u>                | <u>1,032,426</u>          |
| Title III - Language Instruction                                | Oregon Department of Education      | 84.365                     | 53410                             | 07/01/19 - 09/30/20   | 77,509                          | 16,830                    |
|   | Oregon Department of Education      | 84.365                     | 50237                             | 07/01/18 - 09/30/19   | 77,519                          | 30,981                    |
| Total Title III - Language Instruction                          |                                     |                            |                                   |                       | <u>155,028</u>                  | <u>47,811</u>             |
| Title IIA - Teacher Quality                                     | Oregon Department of Education      | 84.367                     | 53503                             | 07/01/19 - 09/30/20   | 175,032                         | 53,735                    |
|   | Oregon Department of Education      | 84.367                     | 49280                             | 07/01/18 - 09/30/19   | 173,870                         | 76,190                    |
| Total Title IIA - Teacher Quality                               |                                     |                            |                                   |                       | <u>348,902</u>                  | <u>129,925</u>            |
| Special Education Cluster                                       | Oregon Department of Education      | 84.027                     | 54692                             | 07/01/19 - 09/30/21   | 549                             | 549                       |
|   | Oregon Department of Education      | 84.027                     | 56622                             | 07/01/19 - 09/30/21   | 18,901                          | 6,150                     |
|   | Oregon Department of Education      | 84.027                     | 53772                             | 07/01/19 - 09/30/21   | 1,010,071                       | 755,844                   |
|   | Oregon Department of Education      | 84.027                     | 49856                             | 07/01/18 - 09/30/20   | 1,045,501                       | 234,528                   |
|   | Oregon Department of Education      | 84.027                     | 57351                             | 06/01/19 - 09/30/19   | 525                             | 525                       |
|   | Oregon Department of Education      | 84.173                     | 53937                             | 07/01/19 - 09/30/21   | 8,540                           | 1,377                     |
|   | Oregon Department of Education      | 84.173                     | 45360                             | 07/01/17 - 09/30/19   | 10,587                          | -                         |
|   | Oregon Department of Education      | 84.173                     | 50053                             | 07/01/18 - 09/30/20   | 9,295                           | 738                       |
| Total Special Education Cluster                                 |                                     |                            |                                   |                       | <u>2,103,969</u>                | <u>999,711</u>            |
| 21st Century Community Learning                                 | Oregon Department of Education      | 84.287                     | 54259                             | 07/01/19 - 09/30/20   | 454,796                         | 454,796                   |
|   | Oregon Department of Education      | 84.287                     | 49060                             | 07/01/18 - 09/30/19   | 451,797                         | 3,996                     |
| Total 21st Century Community Learning                           |                                     |                            |                                   |                       | <u>906,593</u>                  | <u>458,792</u>            |
| ESSA Partnerships 2019-20                                       | Oregon Department of Education      | 84.377                     | 54346                             | 07/01/19 - 09/30/20   | 135,500                         | 6,268                     |
| Title IV-A - Student Support & Academic Enrichment              | Oregon Department of Education      | 84.424                     | 50696                             | 07/01/18 - 09/30/19   | 82,116                          | 26,512                    |
|   | Oregon Department of Education      | 84.424                     | 54493                             | 07/01/19 - 09/30/20   | 52,733                          | 29,481                    |
|   |                                     |                            |                                   |                       | <u>134,849</u>                  | <u>55,993</u>             |
| LEA ESSER   | Oregon Department of Education      | 84.425                     | 57783                             | 03/13/20 - 09/30/22   | 781,618                         | -                         |
| Total U.S. Department of Education                              |                                     |                            |                                   |                       | <u>6,620,863</u>                | <u>2,730,926</u>          |
| <b>U.S. Department of Health &amp; Human Services</b>           |                                     |                            |                                   |                       |                                 |                           |
| Vocational Rehabilitation                                       | Oregon Department of Human Services | 84.126a                    | 154901                            | 07/01/19 - 06/30/21   | 143,245                         | 64,901                    |
| Medicaid  | Oregon Department of Human Services | 93.627                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 75,645                    |
| Foster Student Transportation                                   | Oregon Department of Human Services | 93.658                     | 57129                             | 07/01/19 - 06/30/21   | 887                             | 887                       |
|   | Oregon Department of Human Services | 93.658                     | 47387                             | 07/01/17 - 06/30/19   | 13,006                          | 2,432                     |
| Total U.S. Department of Health & Human Services                |                                     |                            |                                   |                       | <u>157,138</u>                  | <u>143,865</u>            |
| <b>U.S. Department of Agriculture:</b>                          |                                     |                            |                                   |                       |                                 |                           |
| Child Nutrition Cluster:  |                                     |                            |                                   |                       |                                 |                           |
| Donated Commodities (Non-Cash Assistance)                       | Oregon Department of Education      | 10.553/555                 | N/A                               | 07/01/19 - 06/30/20   | -                               | 136,294                   |
| School Breakfast Program  | Oregon Department of Education      | 10.553                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 179,929                   |
| COVID-19 Cares NSLP Breakfast                                   | Oregon Department of Education      | 10.553                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 13,971                    |
| National School Lunch Program                                   | Oregon Department of Education      | 10.555                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 481,475                   |
| COVID-19 Cares Lunch  | Oregon Department of Education      | 10.555                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 33,855                    |
| Summer Food   | Oregon Department of Education      | 10.559                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 128,230                   |
| COVID-19 Cares SFSP Meals                                       | Oregon Department of Education      | 10.559                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 409,407                   |
| Total Child Nutrition Cluster                                   |                                     |                            |                                   |                       | -                               | <u>1,383,161</u>          |
| NSLP Child Care Food  | Oregon Department of Education      | 10.558                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 155,508                   |
| COVID-19 Cares CACFP Meals                                      | Oregon Department of Education      | 10.558                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 53,625                    |
| Total NSLP Child Care   |                                     |                            |                                   |                       | -                               | <u>209,133</u>            |
| Game Refuge Funds   | Benton County                       | 10.666                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 7,387                     |
| Federal Forest Fees   | Linn County                         | 10.666                     | N/A                               | 07/01/19 - 06/30/20   | -                               | 6,324                     |
| Total U.S. Department of Agriculture                            |                                     |                            |                                   |                       | -                               | <u>1,606,005</u>          |
| <b>Total Grants Expended or Passed Through to Subrecipients</b> |                                     |                            |                                   |                       | <u><u>\$6,778,001</u></u>       | <u><u>\$4,480,796</u></u> |

This Page Intentionally Left Blank



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

December 19, 2020

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the business-type activities, fiduciary fund, each major fund, and the aggregate remaining fund information of Corvallis School District 509J as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 19, 2020.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the basic financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

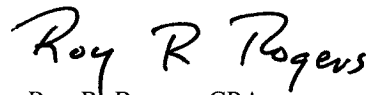
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

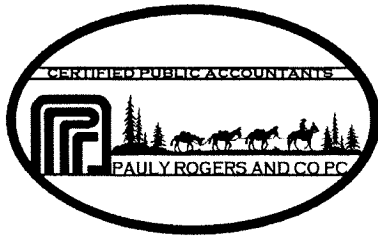
As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

**Purpose of this Report**

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

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

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



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

December 19, 2020

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

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

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

We have audited Corvallis School District 509J's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2020. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

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

**Opinion on Each Major Federal Program**

In our opinion, Corvallis School District 509J, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

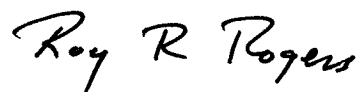
## Report on Internal Control Over Compliance

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

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

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

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



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

CORVALLIS SCHOOL DISTRICT 509J  
CORVALLIS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2020

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

**FINANCIAL STATEMENTS**

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  yes  no

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

Noncompliance material to financial statements noted?  yes  no

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

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?  yes  no

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

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

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

**IDENTIFICATION OF MAJOR PROGRAMS**

| <b><u>CFDA NUMBER</u></b> | <b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b> |
|---------------------------|---|
| 84.010                    | Title I                                       |

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

Auditee qualified as low-risk auditee?  yes  no

CORVALLIS SCHOOL DISTRICT 509J  
CORVALLIS, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2020

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:**

None

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

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

This Page Intentionally Left Blank



# Corvallis School District 509J

1555 SW 35th Street, Corvallis Oregon 97333

Benton County | [www.csd509j.net](http://www.csd509j.net)

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

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



# Corvallis

SCHOOL DISTRICT

- XIV. BOARD MEMBER COMMENTS (8:50 p.m.)\*
- XV. ADJOURNMENT (9:00 p.m.)\*

\*All times are approximate.

*Note: The Chair of the Board may alter the order of business as they deem proper and necessary.*



# Corvallis

## SCHOOL DISTRICT

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](mailto:kimberly.nelson@corvallis.k12.or.us).

Communication With The School Board – Communication with the Board can be made by telephone, letter, e-mail and public testimony. Letters may be addressed to individual Board members or the Board as a whole and sent to 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. E-mail may be sent to [schoolboard@corvallis.k12.or.us](mailto:schoolboard@corvallis.k12.or.us) and will be sent to all board members simultaneously as well as to key District Office staff. For more information, please contact Kim Nelson at [kimberly.nelson@corvallis.k12.or.us](mailto:kimberly.nelson@corvallis.k12.or.us).

Consolidated Action Agenda – The purpose of the consolidated action agenda is to expedite action on routine agenda items. All agenda items that are not held for discussion at the request of a Board member or staff member will be approved/accepted as written as part of the consolidated motion. Items designated or held for discussion will be acted upon individually.

Public Comment –

Guidelines are at: <https://www.csd509j.net/about-us/school-board/provide-input-and-be-informed/>

Executive Session – Permissible purposes of Executive Sessions include: ORS 192.660(2)(a) – Employment of Public Officers, Employees and Agents; ORS 192.660(2)(b) – Discipline of Public Officers and Employees; ORS 192.660(2)(d) – Labor Negotiator Consultations; ORS 192.660(2)(e) – Real Property Transactions; ORS 192.660(2)(f) – Exempt Public Records; ORS 192.660(2)(h) – Legal Counsel; ORS 192.660(2)(i) – Performance Evaluations of Public Officers and Employees; ORS 192.660(2)(j) – Public Investments.

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](mailto:kim.nelson@corvallis.k12.or.us) or submitted between 8:00 am – 5:00 pm Monday through Friday at 1555 SW 35<sup>th</sup> Street, Corvallis, OR 97333. Additional information is available on the district website.

| SCHOOL BOARD MEMBERS |              |                               |              |
|----------------------|--------------|-------------------------------|--------------|
| Judah Largent        | 541-231-8415 | 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 | Luhui Whitebear, Chair        | 541-714.3305 |
| Bernie Wang          | 541-704-7298 |                               |              |

| 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 |