



Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

DISTRICT GOALS: Improve Student Achievement, K-3 Literacy, On-Time Graduation

MEETING AGENDA

1. WELCOME

- A. Call to Order
- B. Flag Salute

2. NATIONAL ANTHEM – PIONEER SCHOOL CHOIR

3. LEBANON HIGH SCHOOL BAND

4. AUDIENCE COMMENTS

This is a time for citizens to address the Board. The Chair will recognize speaker(s) at the designated time. All speakers shall identify themselves and state their name before speaking. Speakers are asked to provide their name, address and telephone number on the Speaker's Sign-in Sheet. Each speaker may address the Board for three minutes.

5. AVID UPDATE

Action: Informational

6. ESP/DISTRICT MENTORING PROGRAM, pg. 4

Action: Informational

7. LHS UPDATE, pg. 6

Action: Informational

8. 2018-19 LCSD AUDIT, pg. 9

Action: Informational

9. CORONAVIRUS

Action: Informational

10. SUPERINTENDENT'S RECOMMENDATIONS FOR RENEWAL AND NONRENEWAL

Action: Approval Requested

11. 2020-21 CALENDAR ADOPTION, pg. 114

Action: Approval Requested

12. SIA APPLICATION, pg. 117

Action: Approval Requested

13. EXCISE TAX

Action: Approval Requested

14. CONSENT AGENDA

Action: Approval Requested

- A. February 13, 2020 Meeting Minutes, pg. 140
- B. Hiring:

Name	Position	FTE	Start Date	End Date
TEMPORARY				
Tayo Mulholland	Elementary Teacher	1.0	2/18/2020	6/12/2020

C. Policies – First Reading, pg. 148

CODE	TITLE
GCA	License Requirements
JHCD/JHCDA	Medications
JHCD/JHCDA-AR	Medications

D. Policies – Second Reading, pg. 163

CODE	TITLE
BBF	Board Member Standards of Conduct
BDDG	Minutes of Board Meetings
ECACB	Unmanned Aircraft Systems (UAS) a.k.a. Drone
EEF	Student Transportation Services
GBA	Equal Employment Opportunity
GBEDA	Drug and Alcohol Testing and Record Query – Transportation Personnel
GBEDA-AR (adoption required)	Drug and Alcohol Testing and Record Query – Transportation Personnel
JEA	Compulsory Attendance
JEC	Admissions
JGE	Expulsion

16. DEPARTMENT REPORTS

Action: Informational

- A. Operations
- B. Human Resource
- C. Finance, pg. 207

17. COMMUNICATION

Action: Informational

- A. Board
- B. Superintendent

18. AUDIENCE COMMENTS

The Lebanon Community School District Board of Directors welcomes you to our regular meeting. It is the Board's goal to hold an effective and efficient meeting to conduct the business of the District. In keeping with this goal, the Board provides a place for Audience Comments on each of its regular agendas. This is a time when you can provide statements or ask questions. The Board allows three minutes for each speaker. The language below discusses the Public Meetings Law and public participation in such meetings.

"The Public Meetings Law is a public attendance law, not a public participation law. Under the Public Meetings Law, governing body meetings are open to the public except as otherwise

provided by law. ORS 192.630 The right of public attendance guaranteed by the Public Meetings Law does not include the right to participate by public testimony or comment.

"Other statutes, rules, charters, ordinances, and bylaws outside the Public Meetings Law may require governing bodies to hear public testimony or comment on certain matters. But in the absence of such a requirement, a governing body may conduct a meeting without any public participation. Governing bodies voluntarily may allow limited public participation at their meetings."

Oregon Attorney General's Administrative Law Manual and Uniform and Model Rules of Procedure under the Administrative Procedures Act. Hardy Myers, Attorney General, March 27, 2000.

19. ADJOURNMENT

Upcoming Board Meeting Dates:

April 9, 2020, 6:00 PM at Santiam Travel Station

May 14, 2020, 6:00 PM at Santiam Travel Station

June 11, 2020, 6:00 PM at Santiam Travel Station

Agenda Item 6

ESP/District Mentoring Program

Lebanon Community Schools and Lebanon Educator Support Professionals Association

Partnership in creating the Education Support Professionals (ESP) Mentoring Program 2020-2021

Mentoring: More Important Than Ever

The rapid changes in our world today have made education an increasingly demanding and complex environment.

Students from low-income homes are now the majority in our schools, presenting greater challenges related to housing, medical, and nutritional needs of students. Schools now function as mental health and educational systems, with staff being required to manage social, emotional, and behavioral needs to students to ensure educational success.

Much of this responsibility for these increasingly complex demands fall on our ESP, thus much more support is needed. This is why formal mentoring programs are more important than ever. Therefore, our District is partnering with the ESP association in creating an amazing program to do just that.

ESP mentoring programs are essential in order to:

- Support our ESP in the development of personal and professional skills and knowledge from day one and early in their careers.
- Retain high quality support professionals for our District.
- Contribute to the overall mission of closing student achievement gaps.
- Elevate all of our ESP careers.

At this time, we are the only District in the state of Oregon introducing such a program. We are excited about this opportunity and look forward to sharing more about it at the Board meeting.

Agenda Item 7

LHS Semester 1 Honor Roll



LHS SEMESTER 1 HONOR ROLL 2019-2020 YEAR

Students must have earned a GPA of 3.5 or higher for the semester and earned a minimum of 2.5 credits on the Lebanon High School campus to qualify for Honor Roll.

FRESHMEN 4.0 (36 students)

Christine Berg, Sam Brandt, Brooklyn Burke, Jordan Cavallo, Lauren Dannen, Sadie Dannen, Anna Delaney, Marlenny Delgado Virrueta, Fabian Gutierrez, Katelyn Hacker, Haley Hargis, Adria Harter, Ayden Hortt, Shiann Johnson, Sadie Latimer, Kathryn Long, Kathryn McCammon, Hallie Jo Miller, Kambrie Murray, Elena Myrand, Alondra Navarro, Jackson Parrish, Connor Quigley, Taylor Roles, Kimberly Ross, Lela Sawdon, Carmen Shepard, Esebia Smith, Sara Squires, Samuel Thompson, Kiandra Triplett, Colton Vandetta, Tyler Walker, Graciela Warren, Jenelle Whitman, Benjamin Witherspoon.

FRESHMEN 3.5-3.99 (65 students)

Porter Barnes, Amber Barrett, Ashley Bates, Peter Baur, Madison Bell, A'Kalie Berry, Gwen Bjerklund, Isabelle Cade, Samuel Carey, Landon Carver, Kaitlin Chavez, Brady Crenshaw, Caleb Davis, Malloree Denton, Caleb Dickerson, Brina DiSante, Natalie Durst, Camryn Eilers, Clayton Eilers, Elias Friend, Tyhler Gilliam, Kelsey Guzon, Erika Haley, Rebecca Hannen, Brooke Harmon, Katie Hastings, Dylan Heimbuch, Maddy Hudson, Deizel Hutchins, Allan Jasmer, Owen Johnson, Libby Jorgensen, Chloe Juntunen, Ashlyn Kingsley, Libby Kluttz, Grishma Lamichhane, Kelli Lane, Alycia Ledford, Makayla Lewis, Carsten McConnell, Celeste McCoy, Hannah Mead, Hunter Miller, Kayla Natterer, Loretta Newton, Morgan Owings, Grace Reed, Mitchell Ricard, Ryan Sandberg, Caden Schueller, Kyra Schurr, Brody Sim, Andreus Smith, Mitchell Suing, Ivy Taylor, Luke Taylor, Klayton Tessmer, McKenzie Tewalt, Grace Tigner, Fernando Urbina Melgor, Maureen Villalobos-Vargas, Sadie Voight, David Warde, Kennedy Wimer, Alex Zhiltsov.

SOPHOMORES 4.0 (23 students)

Taytum Agee, Katherine Allydice, Kara Breshears, Caleb Christner, Josephine Cleveland, Abby Cowart, Brayden Currey, Payton Drummond, Jacob Greve, Emily Hanlyn, Trinity Holden, Robert Kennedy, Caiden Kindred, Teri Knaup, Laurel McGuigan, Elijah Osborne, Syian Phillips, Kaylee Ragan, Faith Roos, William Smithson, Caleb Vandehey, Emma Veuleman, Mark Workman.

SOPHOMORES 3.5-3.99 (36 students)

Aiden Abbott, Kyler Boyce, Autumn Cary, Raymond Cen, Daniel Cogulludo Rodriguez, Hosanna Dominy, Taylor Funk, Zoe Geoghegan, Luke Gibbs, Autumn Gilbert, Rianna Griego, Aliya Griffiths, Shaelyn Haase, Grace Hegel, Kaia Hegel, Asher Huber, Aaron Johnson, Alex Keil, Noah Kingsley, Clarissa Lewis, Ethan Martin, Carmella Martinez, Kathren McLaws, Deegan Meltzer, Kolten Meng, Makayla Patterson, Journal Plagmann, Henry Pointer, Daisy Ponce, Dylan Restau, Hayden Riley, Gatlyn Strawbridge, Kacy Trebes, Oscar Usinger, Ivan Wong, Elijah Zderad.



LHS SEMESTER 1 HONOR ROLL 2019-2020 YEAR (page 2)

JUNIORS 4.0 (23 students)

Haydan Autry, Lisi Benjamin, Aiden Berard, Zachary Campbell, Breanna Creech-Coleman, Desiree Gregory, Kianna-Lyn Guzon, Asia Howard, Chloe Lewis, Jordan Mayton, Lorelai Morse, Kimberly O'Hara, Haley Reid, Matthew Sandberg, Alba Santana Hernandez, Cassie Schueller, Dane Sipos, Cherish Sparling, Emma Squires, Kylie Steiner, Porter Tiffie, Cesly Urbina, Cole Weber.

JUNIORS 3.5-3.99 (49 students)

Karina Aldabergenova, Matteo Basl, Zachary Beck, Alyssa Berg, Sierra Borst, Keith Brown, Kylee Brown, Winston Cen, Bradley Conner, Gabriel Cowart, Daelyn Cox, Aaron Crowell, Danyel Davis, Melanie Devlin, Sierra Gillett, Hannah Hatchard, Larry Henry, Jenifer Hensley, Graycelyn Hickey, Sara Holland, Bryce Horner, Dustin Howland, Beck Ingram, Olivia Johnson-Dillard, Hollie Johnson, Chloe Joslin, Joshua Kohut, Annie Latimer, Aria Mays, Quinn McCarley, Ellie McMasters, Abby Mueller, Nhi Nguyen, Gideon Osborne, Meghann Pitts, Holly Port, Lillian Rhoads, Savannah Rickard, Jada Riehl, Alyssa Riley, Gretchen Ringheimer, Selena Santos, Jaha Scott, Kyrstin Scott, Amanda Sonne, Hailey Vore, Brandon Witherspoon, Jesseca Wolter, Thomas Wyatt.

SENIORS 4.0 (36 students)

Dina Aluthovs, Taylor Bilyeu, Jason Bowser, Toby Byrd, Maddie Carver, Drew Charley, Emilee Cole, Elizabeth Croco, Emily Davis, Tucker Drummond, Trinity Fenner, Lauren Graber, Beth Graves, Chloe Grimes, Theron Harter, Miranda Howard, Trinity Jenson, Cloey Johnson, Hailey Johnson, Kaylea Kleinschmit, K.C. Long, Mathew Meckley, Courtenay Miller, Ole Olson, Austin Parrish, Hannah Sexton, Ariana Short, Alex Solberg, Sukhvir Sranna, Cassandra Tirrell, Eric Weber, Samuel Westerham, Mary-Kate Whitlatch, Sarah Wienold, Mary Workman.

SENIORS 3.5-3.99 (35 students)

Sorya Allen, Viktoriya Bagmut, Nathan Barnes, Jose Benitez, Ivy Bosley, Mickala Boyer, Micheal Bustillos, Joshua Cartwright, Katelin Case, Emma Chandler, Hailey Clevenger, Taylor Edwards, Rebekah Fassler, Kiera Fitzpatrick, Nevaeh Garner, Anya Johnson, Samuel Long, Emma Maddox, Isabeau Mandelkow, Haden McConnell, Alexander Medina, Analia Ortiz, Christopher Parris, Logan Rash, Taylor Reid, Endya Robinson, Joel Ryan, Blake Schwab, Garren Spaziani, Hunter Swanson, Kate Underwood, Peyton Whitney, Emily Witherspoon, Siyeh Wong, Thomas Wong.

Agenda Item 8

2018-19 LCSD Audit



LEBANON
Community Schools

Pursuing excellence for every student every day

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2019



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

436 1st Avenue W | PO Box 1072

Albany, Oregon 97321 | (541) 223-5555

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

DISTRICT OFFICIALS

June 30, 2019

BOARD OF DIRECTORS

Tom Oliver, Chair
29764 Bartels Creek Drive
Lebanon, Oregon 97355

Nick Brooks, Vice Chair
311 W. Jadon Drive
Lebanon, Oregon 97355

Richard Borden
320 Wheeler Street
Lebanon, Oregon 97355

Mike Martin
769 Mountain River Road
Lebanon, Oregon 97355

ADMINISTRATION

Bo Yates, Superintendent

Will Lewis, Business Director

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

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June 30, 2019

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FINANCIAL SECTION



Accuity, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the remaining fund information of Lebanon Community School District No. 9, Lebanon, Oregon, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's 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 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 financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Sand Ridge Charter School, a discretely presented component unit, which represents 0.88%, 2.3% and 3.5%, respectively, of the assets, net position, and revenues of the governmental activities. Those statements were audited by other auditors, whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for Sand Ridge Charter School, is based solely on the report of the other auditors. We conducted our audit 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200; *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Sand Ridge Charter School were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity's 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 financial statements.

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

Basis for Modified Opinion

Management has not obtained an actuarial valuation for the post-employment benefit obligation related to the early retirement plan. Accounting principles generally accepted in the United States of America require that actuarially determined annual required contributions related to postemployment benefits, attributable to employee services already rendered, be recorded as expenses as employees earn the benefits, which, if not funded would increase the liabilities, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect net position, liabilities, and expenses of the government-wide financial statements is not reasonably determinable.

Modified Opinion

In our opinion, except for the effects of the matter described in the “Basis for Modified Opinion” paragraph, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Lebanon Community School District No. 9, Lebanon, Oregon, as of June 30, 2019, 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.

Emphasis of Matter - Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2019, the District adopted new accounting guidance: GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, schedules of funding progress and employer contributions, schedules of the District’s proportionate share of the net pension liability and District contributions for PERS and OPEB, and budgetary comparison information on pages 5 through 12, 58 through 63, respectively, 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 management’s discussion and analysis and schedules of funding progress and employer contributions 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 management's discussion and analysis or schedules of funding progress and employer contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison 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 budgetary comparison information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lebanon Community School District No. 9's basic financial statements. The individual fund schedules, other financial schedules, and supplemental information required by the Oregon Department of Education are presented for purposes of additional analysis and are 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 (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The individual fund schedules, other financial schedules, and 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The supplemental information required by the Oregon Department of Education has 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 it.

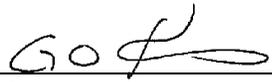
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 30, 2019 on our tests of the District’s compliance with certain provisions of laws and regulations 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.

Accuity, LLC

By:  _____
Glen O. Kearns, CPA

Albany, Oregon
December 30, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

As management of Lebanon Community School District No. 9, Lebanon, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2019. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2019, total net position of Lebanon Community School District No. 9 amounted to \$(23,005,065). Of this amount, \$(4,752,268) was invested in capital assets, net of related debt. The remaining balance included \$2,723,987 restricted for various purposes and \$(20,976,784) of unrestricted net position.
- At June 30, 2019, the District's governmental funds reported combined ending fund balances of \$7,041,945.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Lebanon Community School District No. 9'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 periods (e.g., uncollected taxes and earned but unused vacation leave).

Sand Ridge Charter School is a charter school sponsored by the District and is reported as a discretely presented component unit. Their complete financial statements may be obtained from the District's administrative offices.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The District is not financially responsible for the charter school, but the nature and significance of their financial relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The component unit is presented in total in a separate column in the government-wide financial statements to emphasize that they are a legally separate organization from the District. Revenues reported by the component unit as state school fund monies equal the amount passed through the District.

The government-wide financial statements can be found on pages 13 through 15 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 that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of Lebanon Community School District No. 9 can be divided into two categories: governmental funds and proprietary funds.

□ **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the District's 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.

The District maintains three governmental funds. 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, Special Revenue, and Debt Service Funds, all of which are considered to be major governmental funds.

Lebanon Community School District No. 9 adopts an annual appropriated budget for all of its 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 16 through 19 of this report.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

□ **Proprietary Funds**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The District maintains two proprietary funds, one enterprise funds and one internal service fund.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses the enterprise fund to account for its vocational housing construction operation.

Internal service funds serve 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 its unemployment insurance. Because this predominantly benefits governmental functions, it has been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 20 through 22 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 23 through 57 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes schedules of funding progress and employer contributions, schedules of the proportionate share of the net pension liability, OPEB RHIA benefit, and contributions, as well as the budgetary comparison information for the General and Special Revenue Funds. This required supplementary information can be found on pages 58 through 63 of this report.

Individual fund schedules can be found immediately following the required supplementary information on pages 64 through 66 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2019, the District's liabilities exceeded its assets by \$23,005,065.

A portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, 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, these assets are not available for future spending.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

District's Net Position

The District's net position decreased by \$3,342,184 during the current fiscal year. Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	2019	2018	2019	2018	2019	2018
Assets						
Current and other assets	\$ 11,069,941	\$ 12,477,363	\$ 218,642	\$ 160,092	\$ 11,288,583	\$ 12,637,455
Restricted assets	1,570,560	1,506,092	-	-	1,570,560	1,506,092
Capital assets, net	<u>35,838,069</u>	<u>36,955,499</u>	<u>-</u>	<u>-</u>	<u>35,838,069</u>	<u>36,955,499</u>
Total assets	<u>48,478,570</u>	<u>50,938,954</u>	<u>218,642</u>	<u>160,092</u>	<u>48,697,212</u>	<u>51,099,046</u>
Deferred outflows of resources	<u>18,462,414</u>	<u>14,693,178</u>	<u>-</u>	<u>-</u>	<u>18,462,414</u>	<u>14,693,178</u>
Liabilities						
Current liabilities	5,779,245	5,480,034	16,941	91	5,796,186	5,480,125
Noncurrent liabilities	<u>79,865,861</u>	<u>76,327,272</u>	<u>-</u>	<u>-</u>	<u>79,865,861</u>	<u>76,327,272</u>
Total liabilities	<u>85,645,106</u>	<u>81,807,306</u>	<u>16,941</u>	<u>91</u>	<u>85,662,047</u>	<u>81,807,397</u>
Deferred inflows of resources	<u>4,502,644</u>	<u>3,647,708</u>	<u>-</u>	<u>-</u>	<u>4,502,644</u>	<u>3,647,708</u>
Net position						
Net investment in capital assets	(4,752,268)	(5,713,181)	-	-	(4,752,268)	(5,713,181)
Restricted for various purposes	2,723,987	2,452,124	-	-	2,723,987	2,452,124
Unrestricted	<u>(21,178,485)</u>	<u>(16,561,825)</u>	<u>201,701</u>	<u>160,001</u>	<u>(20,976,784)</u>	<u>(16,401,824)</u>
Total net position (deficit)	<u>\$ (23,206,766)</u>	<u>\$ (19,822,882)</u>	<u>\$ 201,701</u>	<u>\$ 160,001</u>	<u>\$ (23,005,065)</u>	<u>\$ (19,662,881)</u>

District's Changes in Net Position

The condensed statement of activities information shown on the following page explains changes in net position.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2019	2018	2019	2018	2019	2018
Program revenues						
Charges for services	\$ 320,221	\$ 388,573	\$ -	\$ -	\$ 320,221	\$ 388,573
Operating grants and contributions	6,678,100	5,861,524	1,700	-	6,679,800	5,861,524
Total program revenues	6,998,321	6,250,097	1,700	-	7,000,021	6,250,097
General revenues						
Taxes	13,821,417	13,413,859	-	-	13,821,417	13,413,859
State school fund - general support	28,346,284	29,662,765	-	-	28,346,284	29,662,765
Common school fund	437,082	410,848	-	-	437,082	410,848
Unrestricted state and local revenue	828,625	167,068	-	-	828,625	167,068
Unrestricted grants and contributions	-	353,664	-	-	-	353,664
Investment earnings	399,609	366,737	-	-	399,609	366,737
Miscellaneous	566,226	449,929	-	1	566,226	449,930
Total general revenues	44,399,243	44,824,870	-	1	44,399,243	44,824,871
Total revenues	51,397,564	51,074,967	1,700	1	51,399,264	51,074,968
Program expenses						
Instruction	31,021,307	27,646,917	-	-	31,021,307	27,646,917
Support Services	17,813,498	17,459,744	-	-	17,813,498	17,459,744
Enterprise and community services	2,037,535	1,800,197	-	-	2,037,535	1,800,197
Facilities acquisition and construction	69,983	-	-	-	69,983	-
Unallocated depreciation expense	1,935,725	1,840,394	-	-	1,935,725	1,840,394
Interest on long-term debt	1,863,400	1,943,822	-	-	1,863,400	1,943,822
House construction	-	-	-	-	-	-
Total program expenses	54,741,448	50,691,074	-	-	54,741,448	50,691,074
Transfers	(40,000)	(80,000)	40,000	80,000	-	-
Change in net position	(3,383,884)	303,893	41,700	80,001	(3,342,184)	383,894
Net position - beginning of year	(19,822,882)	(20,126,775)	160,001	80,000	(19,662,881)	(20,046,775)
Net position - end of year	<u>\$ (23,206,766)</u>	<u>\$ (19,822,882)</u>	<u>\$ 201,701</u>	<u>\$ 160,001</u>	<u>\$ (23,005,065)</u>	<u>\$ (19,662,881)</u>

Revenues

Since the District's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the District may not charge for its core services. As expected, therefore, general revenues provide 86% of the funding required for governmental programs.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

Property taxes and state school funding combined for 95% of general revenues and 82% of total revenues. Charges for services make up 1% of total revenues and are comprised of the following items for which it is appropriate that the District charge tuition or fees:

• Food services charges for lunch and breakfast	\$ 78,219
• Various student extracurricular activities	<u>242,002</u>
Total charges for services	<u>\$ 320,221</u>

Operating grants and contributions represent 13% of total revenues. Included in this category are \$6,677,485 for grants and contributions to support various educational activities, including grants to support school nutrition programs.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 57% of the total expenses of \$54,741,448. In addition, approximately 33% of the costs in supporting services relate to students, instructional staff, and school administration.

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. In particular, 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 the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$7,041,945. Of this amount, \$2,126,602 constitutes unassigned fund balance, which is available for spending at the District's discretion. The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$2,126,602, all of which was unassigned.

Proprietary Fund

The District's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the proprietary funds at year-end amounted to \$201,701, all of which is considered to be unrestricted.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts and three approved appropriation changes.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2019 amounted to \$35,838,069, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, and equipment and vehicles. The total depreciation related to the District's investment in capital assets for the current fiscal year was \$1,935,721.

Major capital asset events during the current fiscal year included improvements of equipment.

Additional information on the District's capital assets can be found on pages 34 through 35 of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$38,100,000. This amount is comprised of general obligation bonds and qualified school construction bonds. The District's total debt outstanding decreased by \$1,920,000 during the current fiscal year.

Additional information on the District's long-term debt can be found on pages 36 through 38 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could affect its future health:

- Maintaining staffing levels at the current level for the 2019-2021 biennium is not an option given increasing PERS contributions and increase in salary costs. The 2019-20 budget includes a small reduction in staffing. All reductions are expected to be made through attrition and reassignment.
- Staffing at schools has been adjust from 23:1 to 25:1. The goal is still to maximize resources to classrooms.

All of these factors were considered in preparing the District's budget for fiscal year 2019-2020.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS

The unassigned ending General Fund balance of \$2,126,602 will be available for program resources in fiscal year 2019-2020.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Lebanon Community School District No. 9's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to the District Office, Lebanon Community School District No. 9, 485 S. 5th Street, Lebanon, Oregon 97355.

BASIC FINANCIAL STATEMENTS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

STATEMENT OF NET POSITION

June 30, 2019

	Governmental Activities	Business-Type Activities	Total Primary Government	<u>Component Unit</u> Sand Ridge Charter School
ASSETS				
Current assets				
Cash and cash equivalents	\$ 8,840,826	\$ -	\$ 8,840,826	\$ 390,188
Accounts receivable	1,381,760	20	1,381,780	3,473
Inventory	18,196	218,622	236,818	-
Property taxes receivable	501,795	-	501,795	-
Total current assets	<u>10,742,577</u>	<u>218,642</u>	<u>10,961,219</u>	<u>393,661</u>
Restricted assets				
Cash and cash equivalents	413,113	-	413,113	-
Cash with bond agent	962,970	-	962,970	-
Property taxes receivable	194,477	-	194,477	-
Total restricted assets	<u>1,570,560</u>	<u>-</u>	<u>1,570,560</u>	<u>-</u>
Net OPEB RHIA benefit	211,038	-	211,038	-
Net OPEB medical benefit	116,326	-	116,326	-
Capital assets not being depreciated	1,491,147	-	1,491,147	-
Capital assets, net of accumulated depreciation	34,346,922	-	34,346,922	35,279
Total assets	<u>48,478,570</u>	<u>218,642</u>	<u>48,697,212</u>	<u>428,940</u>
DEFERRED OUTFLOWS OF RESOURCES	18,462,414	-	18,462,414	857,292
LIABILITIES				
Current liabilities				
Book overdraft	-	16,879	16,879	-
Accounts payable	305,382	62	305,444	36,753
Payroll liabilities	3,113,580	-	3,113,580	-
Accrued interest	90,120	-	90,120	-
Compensated absences	180,163	-	180,163	-
Long-term liabilities, current portion	2,090,000	-	2,090,000	-
Total current liabilities	<u>5,779,245</u>	<u>16,941</u>	<u>5,796,186</u>	<u>36,753</u>
Noncurrent liabilities				
Net pension liability - PERS	41,328,208	-	41,328,208	1,895,693
Net early retirement stipend liability	37,316	-	37,316	-
Long-term liabilities, less current portion	38,500,337	-	38,500,337	-
Total long-term liabilities	<u>79,865,861</u>	<u>-</u>	<u>79,865,861</u>	<u>1,895,693</u>
Total liabilities	<u>85,645,106</u>	<u>16,941</u>	<u>85,662,047</u>	<u>1,932,446</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF NET POSITION

June 30, 2019

(Continued)

	Governmental Activities	Business-Type Activities	Total Primary Government	<u>Component Unit</u> Sand Ridge Charter School
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	\$ 135,167	\$ -	\$ 135,167	\$ -
Deferred inflows relating to pensions	4,367,477	-	4,367,477	158,539
Total deferred inflows of resources	4,502,644	-	4,502,644	158,539
NET POSITION				
Net investment in capital assets	(4,752,268)	-	(4,752,268)	35,279
Restricted for:				
Student activities	564,102	-	564,102	-
Debt service	1,392,753	-	1,392,753	-
Energy efficient improvements	181,167	-	181,167	-
Grant programs	585,965	-	585,965	-
Unrestricted	(21,178,485)	201,701	(20,976,784)	(840,032)
Total net position	\$ (23,206,766)	\$ 201,701	\$ (23,005,065)	\$ (804,753)

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

<u>Functions/Programs</u>	Net (Expense) Revenue and Changes in Net Position						
	Program Revenues			Primary Government		Component Unit	
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Totals	Sand Ridge Charter School
Primary government							
Governmental activities							
Instruction	\$ 31,021,307	\$ 238,076	\$ 4,685,754	\$ (26,097,477)	\$ -	\$ (26,097,477)	\$ -
Support services	17,813,498	3,926	183,304	(17,626,268)	-	(17,626,268)	-
Enterprise and community services	2,037,535	78,219	1,809,042	(150,274)	-	(150,274)	-
Facilities acquisition and construction	69,983	-	-	(69,983)	-	(69,983)	-
Unallocated depreciation expense	1,935,725	-	-	(1,935,725)	-	(1,935,725)	-
Interest on long-term debt	1,863,400	-	-	(1,863,400)	-	(1,863,400)	-
Total governmental activities	<u>\$ 54,741,448</u>	<u>\$ 320,221</u>	<u>\$ 6,678,100</u>	<u>(47,743,127)</u>	<u>-</u>	<u>(47,743,127)</u>	<u>-</u>
Business-Type activities							
House construction	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,700</u>	<u>-</u>	<u>1,700</u>	<u>1,700</u>	<u>-</u>
Component unit							
Governmental activities	<u>\$ 2,386,138</u>	<u>\$ 175,621</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,210,517)</u>
General revenues							
Property taxes levied for general purposes				10,187,658	-	10,187,658	-
Property taxes levied for debt service				3,633,759	-	3,633,759	-
State school fund - general support				28,346,284	-	28,346,284	2,159,564
Common school fund				437,082	-	437,082	-
Unrestricted state and local revenue				828,625	-	828,625	-
Unrestricted grants and contributions				-	-	-	-
Investment earnings				399,609	-	399,609	-
Miscellaneous				566,226	-	566,226	9,710
Total general revenues				<u>44,399,243</u>	<u>-</u>	<u>44,399,243</u>	<u>2,169,274</u>
Transfers				(40,000)	40,000	-	-
Change in net position				(3,383,884)	41,700	(3,342,184)	(41,243)
Net position - beginning				<u>(19,822,882)</u>	<u>160,001</u>	<u>(19,662,881)</u>	<u>(763,510)</u>
Net position - ending				<u>\$ (23,206,766)</u>	<u>\$ 201,701</u>	<u>\$ (23,005,065)</u>	<u>\$ (804,753)</u>

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,051,879	\$ 3,671,329	\$ 413,113	\$ 9,136,321
Accounts receivable	254,341	1,127,419	-	1,381,760
Property taxes receivable	501,795	-	194,477	696,272
Supply inventory	-	18,196	-	18,196
Total assets	\$ 5,808,015	\$ 4,816,944	\$ 607,590	\$ 11,232,549
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 109,164	\$ 196,217	\$ -	\$ 305,381
Accrued liabilities	3,113,580	-	-	3,113,580
Total liabilities	3,222,744	196,217	-	3,418,961
Deferred inflows of resources				
Unavailable revenue - property taxes	458,669	-	177,807	636,476
Unearned revenue - grant proceeds	-	135,167	-	135,167
Total deferred inflows of resources	458,669	135,167	177,807	771,643
Fund balances				
Nonspendable	-	18,196	-	18,196
Restricted	-	1,331,234	429,783	1,761,017
Assigned	-	3,136,130	-	3,136,130
Unassigned	2,126,602	-	-	2,126,602
Total fund balances	2,126,602	4,485,560	429,783	7,041,945
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,808,015	\$ 4,816,944	\$ 607,590	\$ 11,232,549

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2019

Total fund balances		\$ 7,041,945
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	102,842,663	
Accumulated depreciation	<u>(67,004,594)</u>	35,838,069
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		636,476
Amounts relating to the District's proportionate share of PERS actuarial valuation balances are not reported in governmental fund statements.		
Deferred outflows of resources relating to PERS	18,462,414	
Deferred inflows of resources relating to PERS	<u>(4,367,477)</u>	14,094,937
Long-term assets are not available to pay for current period expenditures and are therefore not reported as governmental fund assets.		
Cash with escrow agent	962,970	
Net OPEB RHIA benefit	211,038	
Net OPEB medical benefit	<u>116,326</u>	1,290,334
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		117,617
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Accrued interest	(90,120)	
Compensated absences	(180,163)	
Net pension liability - PERS	(41,328,208)	
Net early retirement stipend liability	(37,316)	
Bond premiums	(2,490,337)	
Bonds payable	<u>(38,100,000)</u>	<u>(82,226,144)</u>
Net position of governmental activities		\$ <u>(23,206,766)</u>

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2019

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
REVENUES				
Local revenue	\$ 10,930,974	\$ 1,546,625	\$ 3,800,099	\$ 16,277,698
Intermediate revenue	180,556	62,718	-	243,274
State revenue	29,390,162	1,018,255	-	30,408,417
Federal revenue	287,086	4,334,163	-	4,621,249
Total revenues	40,788,778	6,961,761	3,800,099	51,550,638
EXPENDITURES				
Current				
Instruction	25,630,830	3,743,181	-	29,374,011
Support services	15,689,908	1,910,944	-	17,600,852
Community services	-	2,022,335	-	2,022,335
Facilities acquisition and construction	-	178,131	-	178,131
Debt service	-	-	4,019,472	4,019,472
Total expenditures	41,320,738	7,854,591	4,019,472	53,194,801
Excess (deficiency) of revenues over (under) expenditures	(531,960)	(892,830)	(219,373)	(1,644,163)
OTHER FINANCING SOURCES (USES)				
Debt subsidy rebate	-	-	91,085	91,085
Proceeds from the sale of assets	8,220	542	-	8,762
Transfers in	8,029	2,406,000	297,713	2,711,742
Transfers out	(2,621,000)	(155,742)	-	(2,776,742)
Total other financing sources (uses)	(2,604,751)	2,250,800	388,798	34,847
Net change in fund balances	(3,136,711)	1,357,970	169,425	(1,609,316)
Fund balances - beginning	5,263,313	3,127,590	260,358	8,651,261
Fund balances - ending	\$ 2,126,602	\$ 4,485,560	\$ 429,783	\$ 7,041,945

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2019

Net change in fund balances		\$ (1,609,316)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Expenditures for capital assets	913,330	
Disposal of capital assets, net	(95,035)	
Less current year depreciation	<u>(1,935,725)</u>	(1,117,430)
Governmental funds record sinking fund cash deposits as debt service in the year deposited. In the statement of net position, however, making the deposits to the sinking fund increases assets.		
		77,729
Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Amortization of issuance premium	158,343	
Debt principal paid	<u>1,920,000</u>	2,078,343
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities.		
		(30,577)
Pension and OPEB expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities,		
		(2,624,747)
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.		
		<u>(157,886)</u>
Change in net position		<u>\$ (3,383,884)</u>

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

June 30, 2019

	Business-Type Activity Enterprise Fund	Internal Service Fund Insurance
ASSETS		
Cash and cash equivalents	\$ -	\$ 117,618
Accounts receivable	20	-
Work in process	218,622	-
Total assets	218,642	117,618
LIABILITIES		
Book overdraft	16,879	-
Accounts payable	62	1
Total liabilities	16,941	1
NET POSITION		
Unrestricted	\$ 201,701	\$ 117,617

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended June 30, 2019

	Business-Type Activity Enterprise Fund	Internal Service Fund Insurance
Operating revenues		
Grant revenue	\$ 1,700	\$ -
Operating expenses		
Support services	-	55,577
Total operating expenses	-	55,577
Operating income (loss)	1,700	(55,577)
Nonoperating revenues (expenses)		
Transfers in	40,000	25,000
Change in net position	41,700	(30,577)
Net position - beginning	160,001	148,194
Net position- ending	\$ 201,701	\$ 117,617

The accompanying notes are an integral part of these financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended June 30, 2019

	Business-Type Activity Enterprise Fund	Internal Service Fund Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from grants	\$ 1,700	\$ -
Payments to employees	<u>(90,441)</u>	<u>(55,576)</u>
Net cash provided (used) by operating activities	<u>(88,741)</u>	<u>(55,576)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers in	<u>40,000</u>	<u>25,000</u>
Net cash provided (used) by financing activities	<u>40,000</u>	<u>25,000</u>
Net increase (decrease) in cash and cash equivalents	(48,741)	(30,576)
Cash and cash equivalents - beginning	<u>48,741</u>	<u>148,194</u>
Cash and cash equivalents - ending	<u>\$ -</u>	<u>\$ 117,618</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ 1,700	\$ (55,577)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
(Increase) decrease in:		
Accounts receivable	(20)	-
Work in process inventory	(107,271)	-
Increase (decrease) in:		
Book overdraft	16,879	-
Accounts payable	<u>(29)</u>	<u>1</u>
Net cash provided (used) by operating activities	<u>\$ (88,741)</u>	<u>\$ (55,576)</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the District. Governmental activities, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities, which rely on fees and charges to external customers for support.

B. Reporting Entity

Lebanon Community School District No. 9 is a municipal corporation governed by an elected five-member board. The District was organized under provision of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Lebanon Community School District No. 9 (the primary government) and any component units. There are various governmental agencies and special service districts that provide services within the boundaries of the District; 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, except as noted below.

Sand Ridge Charter School is a charter school sponsored by the District and is reported as a discretely presented component unit. Their complete financial statements may be obtained from the District's administrative offices. The District is not financially responsible for the charter school, but the nature and significance of their financial relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The component unit is presented in total in a separate column in the government-wide financial statements to emphasize that it is a legally separate organization from the District. Revenues reported by the component unit as state school fund monies equal the amount passed through the District.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while the business-type activities incorporate data from the enterprise fund. Separate financial statements are provided for all governmental and proprietary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category – governmental, and proprietary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund – The General Fund is the primary operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. The primary sources of revenue are property taxes and state revenues.

Special Revenue Fund

Special Revenue Fund – The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted for specific purposes. The primary source of revenue is federal grants. The primary uses of revenue are for salaries and employment benefits, education program enhancement, and equipment purchases.

Debt Service Fund – The Debt Service Fund accounts for the repayment of the District's long-term debt. The primary source of revenue is property taxes. The primary use of revenue is payment of principal and interest due on long-term debt.

In addition, the District reports the following proprietary funds:

Enterprise Fund - The Enterprise Fund is used to account for funds used to construct and sell homes through the vocational education program. The primary source of revenue is sales of finished goods.

Internal Service Fund

Insurance Fund – The Insurance Fund is used to account for funds allocated for unemployment benefits. The primary source of revenue is transfers from the General Fund. The primary use of revenue is for unemployment benefits.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between funds included in governmental activities are eliminated.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

The 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, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 30 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The District did not implement the most current accounting guidance: GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*, and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which are GAAP departures. If the District reported in accordance with the most recent GASB requirements, reported results may differ from those currently presented.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

F. Budgetary Information

Annual budgets are adopted on the modified accrual basis of accounting. 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, enterprise and internal service funds. 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, community services, debt service, capital outlay, operating contingencies, and interfund transfers for each fund are the levels of control 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 no supplemental budgets. The District does not use encumbrances and appropriations lapse at year-end. Budget amounts shown in the financial statements reflect the original budget amounts and three approved appropriation changes.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the District to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

3. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized.

Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles and Equipment	5-15
Buildings and building improvements	20-50

4. Deferred Outflows/Inflows of Resources (Non-Pension Related)

In addition to assets, the statement of financial position 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 and will therefore not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position 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 and will therefore not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category.

Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

5. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

6. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

7. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts presented as nonspendable fund balance are those in nonspendable form (such as inventory) or are required to be maintained intact.

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The school board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Amounts in the assigned fund balance classification are intended to be used by the government for the specific purposes but do not meet the criteria to be classified as committed. The school board has by resolution authorized the Business Director to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

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 remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15. Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 30 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

3. Compensated Absences

Amounts of vested or accumulated vacation leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position. In accordance with the provisions of GASB Statement No. 47, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

4. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (PERS) and additions to/deductions from PERS' 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.

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Lebanon Community School District No. 9 maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report (CAFR). A copy of the State's CAFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price 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 on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* – Unadjusted quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices; and,
- *Level 3* – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2019.

Fair values of assets measured on a recurring basis at June 30, 2019 are as follows:

	<u>Level 2</u>
Investments	
LGIP	<u>\$ 7,882,765</u>

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Investments

As of June 30, 2019, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ 7,882,765

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District’s investments are in the Oregon LGIP.

Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk – Deposits

This is the risk that, in the event of a bank failure, the District’s deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The District holds accounts at Umpqua Bank and Well Fargo Bank, for which deposits are insured by the FDIC insurance up to \$250,000. At June 30, 2019, the District’s had deposits of \$250,000 insured by the FDIC, and \$1,092,860 collateralized under the PFCP.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Deposits

The District's deposits and investments at June 30, 2019 are as follows:

Checking accounts	\$ 1,354,295
Total investments	<u>7,882,765</u>
Total deposits and investments	<u><u>\$ 9,237,060</u></u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 5,051,879
Special Revenue Fund	3,671,329
Internal service fund - Insurance Fund	<u>117,618</u>
Total governmental activities - unrestricted	8,840,826
Business-type activities - unrestricted	
Enterprise Fund (book overdraft)	<u>(16,879)</u>
Governmental activities - restricted	
Debt Service Fund	<u>413,113</u>
Total cash and investments	<u><u>\$ 9,237,060</u></u>

Restricted cash is for future payments of principal and interest on long-term debt, as well as the completion of bond projects.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

B. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 1,411,570	\$ -	\$ -	\$ 1,411,570
Construction in progress	<u>-</u>	<u>79,577</u>	<u>-</u>	<u>79,577</u>
Total capital assets not being depreciated	<u>1,411,570</u>	<u>79,577</u>	<u>-</u>	<u>1,491,147</u>
Capital assets being depreciated				
Buildings and improvements	93,468,396	320,232	-	93,788,628
Equipment and vehicles	<u>7,290,232</u>	<u>513,521</u>	<u>(240,865)</u>	<u>7,562,888</u>
Total capital assets being depreciated	<u>100,758,628</u>	<u>833,753</u>	<u>(240,865)</u>	<u>101,351,516</u>
Less accumulated depreciation for				
Buildings and improvements	(60,370,596)	(1,541,960)	-	(61,912,556)
Equipment and vehicles	<u>(4,844,107)</u>	<u>(393,761)</u>	<u>145,830</u>	<u>(5,092,038)</u>
Total accumulated depreciation	<u>(65,214,703)</u>	<u>(1,935,721)</u>	<u>145,830</u>	<u>(67,004,594)</u>
Total capital assets being depreciated, net	<u>35,543,925</u>	<u>(1,101,968)</u>	<u>(95,035)</u>	<u>34,346,922</u>
Governmental activities capital assets, net	<u>\$ 36,955,495</u>	<u>\$ (1,022,391)</u>	<u>\$ (95,035)</u>	<u>\$ 35,838,069</u>

Capital assets are reported on the statement of net position as follows:

	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Land	\$ 1,411,570	\$ -	\$ 1,411,570
Construction in progress	79,577	-	79,577
Buildings and improvements	93,788,628	(61,912,556)	31,876,072
Equipment and vehicles	<u>7,562,888</u>	<u>(5,092,038)</u>	<u>2,470,850</u>
Total governmental capital assets	<u>\$ 102,842,663</u>	<u>\$ (67,004,594)</u>	<u>\$ 35,838,069</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Depreciation was not charged to specific functions or programs of the District. Capital assets of the District are for the use of the entire District and are therefore unallocated. Depreciation expense is recorded on the statement of activities as follows:

	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Land	\$ 1,411,570	\$ -	\$ 1,411,570
Construction in progress	79,577	-	79,577
Buildings and improvements	93,788,628	(61,912,556)	31,876,072
Equipment and vehicles	<u>7,562,888</u>	<u>(5,092,038)</u>	<u>2,470,850</u>
 Total governmental capital assets	 <u>\$ 102,842,663</u>	 <u>\$ (67,004,594)</u>	 <u>\$ 35,838,069</u>

C. Interfund Transfers

Interfund transfers during the year consisted of:

	<u>Transfers in:</u>					<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>	
Transfers out:						
General Fund	\$ -	\$ 2,406,000	\$ 150,000	\$ 40,000	\$ 25,000	\$ 2,621,000
Special Revenue Fund	<u>8,029</u>	<u>-</u>	<u>147,713</u>	<u>-</u>	<u>-</u>	<u>155,742</u>
	<u>\$ 8,029</u>	<u>\$ 2,406,000</u>	<u>\$ 297,713</u>	<u>\$ 40,000</u>	<u>\$ 25,000</u>	<u>\$ 2,776,742</u>

Transfers were made to cover current year special and capital projects, and debt service payments.

D. Compensated Absences

The following is a summary of compensated absences balances for the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Net compensated absences	<u>\$ 180,163</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,163</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

E. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rates	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
General obligation bonds							
Series 2005 refunding	3-4.55%	\$ 19,515,000	\$ 16,660,000	\$ -	\$ 735,000	\$ 15,925,000	\$ 805,000
Series 2011 refunding	2-5%	27,630,000	21,465,000	-	1,185,000	20,280,000	1,285,000
Premium - 2005 refunding		2,013,612	1,693,819	-	88,836	1,604,983	-
Premium - 2011 refunding		<u>1,259,036</u>	<u>954,861</u>	<u>-</u>	<u>69,507</u>	<u>885,354</u>	<u>-</u>
Total general obligation bonds		50,417,648	40,773,680	-	2,078,343	38,695,337	2,090,000
Qualified school construction bonds	5.13%	<u>1,895,000</u>	<u>1,895,000</u>	<u>-</u>	<u>-</u>	<u>1,895,000</u>	<u>-</u>
Total governmental activities		<u>\$ 52,312,648</u>	<u>\$ 42,668,680</u>	<u>\$ -</u>	<u>\$ 2,078,343</u>	<u>\$ 40,590,337</u>	<u>\$ 2,090,000</u>

2. General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The District's outstanding general obligation bonds represent funding primarily for building improvement projects. Interest is due semiannually in June and December. Interest rates increase at fixed rates over the life of the bonds in accordance with the original bond agreements. The Debt Service Fund has traditionally been used to liquidate long-term debt.

3. General Obligation Refunding Bonds Series 2005

On April 7, 2005, the District issued general obligation bonds of \$19,515,000 (par value) with interest rates of 3% to 4.55% to advance refund the portion of the Series 2001 (dated May 17, 2001) general obligation bonds maturing June 15, 2015 through June 15, 2030 with interest rates of 5.25% to 5.6% and a par value of \$19,470,000. Interest rates increase in accordance with the original bond agreements. The Series 2005 bonds were issued at a premium of \$2,013,613 and, after paying issuance costs of \$243,341, the net proceeds were \$21,396,886. The net proceeds from the issuance of the Series 2005 bonds were used to purchase state and local government securities, which were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the Series 2001 bonds were called on June 15, 2013. The advance refunding met the requirements of an in-substance debt defeasance and the refunded portion of the 2001 bonds was removed from the District's government-wide financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

4. General Obligation Refunding Bonds Series 2011

In March 2011, the District issued general obligation bonds of \$27,630,000 (par value) with interest rates of 2% to 5% to advance refund Series 2001 (dated September 1, 2011) general obligation bonds with interest rates of 3.5% to 5.25% and a par value of \$28,665,000. Interest rates increase in accordance with the original bond agreements. The Series 2001 bonds were called on June 15, 2011. The Series 2011 bonds were issued at a premium of \$1,259,036 and, after paying issuance costs of \$224,036, the net proceeds were \$28,728,353. As a result of the refunding, the District reduced its total debt service requirements by \$3,197,455, which resulted in an economic gain (difference between present value of the debt service payments on the old and new debt) of \$2,135,509.

5. Qualified School Construction Bonds

The District entered into a financing agreement dated July 26, 2011 under the Qualified School Construction Bonds (QSCB) Program. The District received financing of \$1,895,000 for upgrades and improvements to school facilities, which are pledged as collateral. The agreement requires annual cash deposits to a sinking fund in the amount of \$126,333 to fund the only payment of \$1,895,000 in 2026. The agreement contains an event of default; if the District is unable to make payments, the entire principal balance and any accrued unpaid interest may become immediately due.

6. General Obligation Debt Capacity

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Kindergarten through twelfth grade school districts may issue an aggregate principal amount up to 7.95% of the Real Market Value of all taxable properties within the district. Information on the District's general obligation debt capacity is presented below.

Real Market Value (Fiscal Year 2019) ⁽¹⁾	\$	3,278,116,108
Debt Capacity		
General Obligation Debt Capacity (7.95% of Real Market Value)	\$	260,610,231
Less: Outstanding Debt Subject to Limit		(36,205,000)
Remaining General Obligation Debt Capacity	\$	224,405,231
Percent of Capacity Issued		13.89%

The District's fiscal year commences July 1 and ends on June 30 of the following year (the "Fiscal Year"). Source: Linn County Department of Assessment and Taxation.

⁽¹⁾ Represents voter-approved, unlimited-tax general obligations of the District.

7. Interest Expense

Interest expense was not charged to specific functions or programs of the District. Interest expense for the year ended June 30, 2019 was \$1,863,400.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

8. Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds		
	Principal	Interest	Total
2020	\$ 2,090,000	\$ 1,900,201	\$ 3,990,201
2021	2,295,000	1,795,702	4,090,702
2022	2,495,000	1,694,839	4,189,839
2023	2,725,000	1,567,153	4,292,153
2024	2,970,000	1,427,851	4,397,851
2025-2029	20,785,000	4,472,160	25,257,160
2030	4,740,000	247,650	4,987,650
Total	\$ 38,100,000	\$ 13,105,556	\$ 51,205,556

F. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Total Governmental Funds
Fund balances:				
Nonspendable - inventory	\$ -	\$ 18,196	\$ -	\$ 18,196
Restricted for:				
Debt service	-	-	429,783	429,783
Energy efficient improvements	-	181,167	-	181,167
Student activities	-	564,102	-	564,102
School nutrition programs	-	507,652	-	507,652
Grant programs	-	78,313	-	78,313
Assigned to:				
Bus replacement	-	110,621	-	110,621
Textbooks	-	407,061	-	407,061
Track and turf replacement	-	128,953	-	128,953
Athletics	-	2,540	-	2,540
PERS reserve	-	1,675,000	-	1,675,000
Academic achievement support	-	18,650	-	18,650
Technology purchases	-	245,181	-	245,181
Classroom furniture	-	18,119	-	18,119
Capital additions	-	530,005	-	530,005
Unassigned	2,126,602	-	-	2,126,602
Total fund balances	\$ 2,126,602	\$ 4,485,560	\$ 429,783	\$ 7,041,945

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Noncompliance with Oregon Minimum Standards

1. The District expended funds in excess of amounts appropriated as follows:

<u>Fund</u>	<u>Category</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue	Facilities acquisition	\$ -	\$ 178,131	\$ 178,131

2. The District did not solicit and retain adequate quotes for one public contract, which is in violation of public contracts and purchasing requirements.

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. In addition, the District maintains an Insurance Fund for the payment of future unemployment claims. No liability for unpaid unemployment claims has been recorded, as management is unable to reasonably estimate the amount or timing of future claims.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

Description of Benefit Terms

Plan Benefits – PERS Pension (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A

PERS Pension

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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June 30, 2019

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, 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 benefit results.

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 conditions are met:

- Member was employed by a 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

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 a either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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June 30, 2019

OPSRP Pension Program (OPSRP DB)

Pension Benefits

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

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 the termination becomes effective.

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.

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.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

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. This 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, 2015 actuarial valuation, which became effective July 1, 2017. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2019 were \$6,452,727.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2017-CAFR.pdf>. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon 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.

Actuarial Valuations

The employer contribution rates effective July 1, 2017, through June 30, 2019, 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 (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) 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 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution 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 liabilities being amortized over 16 years.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Health retirees and beneficiaries: RP-2000 sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of health retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 sex distinct, generational per scale BB, disabled mortality table.</p>

Actuarial valuations of an ongoing plan involve estimates of the 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.

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Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from 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 Plan investments was applied to all periods of projected benefit payments to determine the total pension 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 2015 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. 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.

For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>

Assumed Asset Allocation

<u>Asset Class</u>	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Private Equity	13.5%	21.5%	17.5%
Real Estate	9.5%	15.5%	12.5%

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Year ended June 30:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
2020	\$ 4,847,397
2021	3,349,616
2022	(261,454)
2023	811,373
2024	302,161

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 higher discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

District's proportionate share of the net pension liability (asset):

1% Decrease (6.2%)	Discount Rate (7.2%)	1% Increase (8.2%)
\$ 69,067,243	\$ 41,328,208	\$ 18,431,905

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2018 measurement date that meet this requirement and thus would require a brief description under GASB standard.

C. Other Post-Employment Benefits (GASB 75) RHIA - Oregon PERS Plan

1. Oregon Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) Other Post-Employment Benefit (OPEB) Plan (the Plan)

General Information about the OPEB Plan

Name of OPEB Plan

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan.

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Description of Benefit Terms

Plan Benefits – PERS RHIA (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and the Internal Revenue Code Section 401(a).

OPEB Membership

The ORS Chapter 238 Defined Benefit OPEB Plan is closed to new members hired on or after August 29, 2003. 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 PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (C) enroll in a PERS-sponsored health plan.

As of June 30, 2018, the inactive RHIA plan participants currently receiving benefits totaled 46,033, and there were 56,200 active and 15,215 inactive members who meet the requirements to receive RHIA benefits when they retire.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting. Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements.

Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined 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.

Contributions

Employer contributions for the year ended June 30, 2019 were \$264,857.

OPEB RHIA Plan Comprehensive Annual Financial Report (CAFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer OPEB Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the year ended June 30, 2018. That independently audited report was dated March 1, 2019 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2019/GASB-75-RHIA-YE-06-30-2018.pdf>

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Proportionate Share Allocation Methodology

The basis for the employer’s proportion 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. If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of the OPEB amounts.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2016
Measurement Date	June 30, 2018
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Retiree healthcare participation	Healthy retirees: 38%; disabled retirees: 20%
Mortality	<p>Health retirees and beneficiaries: RP-2000 sex-distinct, generational per Scale BB, with collar adjustments and set-backs as described in the valuation.</p> <p>Active members: Mortality rates are a percentage of health retiree rates that vary by group, as described in the valuation.</p> <p>Disabled retirees: Mortality rates are a percentage (70% for males, 95% for females) of the RP-2000 sex distinct, generational per scale BB, disabled mortality table.</p>

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Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits 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 methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2018 was 7.20. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA 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 2015 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. 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.

For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses.

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June 30, 2019

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the District reported an asset of \$211,038 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2018, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date.

The District's proportion of the net OPEB asset was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2018 the District's proportion was 0.18905658%.

For the year ended June 30, 2019, the District recognized an OPEB credit of \$19,691. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (11,960)
Changes of assumptions	-	(670)
Net difference between project and actual earnings on investments	-	(45,499)
Changes in proportionate share	321	(165)
Total (prior to post-MD contributions)	321	(58,294)
Contributions subsequent to the MD	97,759	-
Total	\$ 98,080	\$ (58,294)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period.

Employers are required to recognize OPEB expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2018 measurement period is 3.3 years.

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2019.

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NOTES TO BASIC FINANCIAL STATEMENTS

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Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

Year ended June 30:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
2020	\$ (19,033)
2021	(19,090)
2022	(15,327)
2023	(4,523)
2024	-

Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

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

District's proportionate share of the net OPEB (asset) liability:

1% Decrease (6.2%)	Discount Rate (7.2%)	1% Increase (8.2%)
\$ (122,877)	\$ (211,038)	\$ (286,082)

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2018 measurement date that meet this requirement and thus would require a brief description under GASB standard.

D. Tax Deferred Annuities

The District provides tax deferred annuity contracts established under Section 403(b) of the Internal Revenue Code. Participation in the program is voluntary. Contributions are made from salary deductions from participating employees within the limits specified in the Code.

1. Early Retirement

Plan Description

In April 2003, an early retirement plan with two arrangements was established for certified employees who were age 55 and had 10 years of District service or 10 years of District service and 30 years of service in Oregon PERS.

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To qualify for the first arrangement, an employee had to be eligible to retire on or before June 30, 2003. Beginning with the month of retirement, the District shall pay to the retired employee a monthly stipend equal to 1% of the annual salary on his/her last permanent teacher contract if the employee is under age 55 at retirement, 1.5% if the employee is age 55 to 58 at retirement, or 2% if the employee is aged 58 to 62 at retirement. The stipend is paid to age 62 or the date on which the retired employee qualifies for federal social security benefits. Employees who have accumulated 30 years of PERS membership or choose to retire prior to age 55 will have their 1% stipend increased to 1.5% at age 55 where it will remain at age 62.

The second arrangement requires that the employee be hired on or before December 31, 1982 or eligible to retire on or before June 30, 2005.

Beginning with the month of retirement, the District pays a monthly stipend to the retiree equal to 0.5% of their 2002-2003 second half salary placement amount if the employee is age 55 to 58 at retirement or 1.25% if the employee is age 58 to 62 at retirement. Such stipend shall be paid to age 62 or when eligible for social security benefits, whichever is earlier.

Administrator or confidential employees need to be hired prior to July 2000, be age 55 with 10 years of District service or 10 years of District service with 30 years under PERS. The stipend benefits for this group are the same as the first arrangement, above, for certified employees.

Upon death of the retiree, the stipend will be paid to the retiree's estate for an additional six months. A one-time payment of \$500 will be paid to those certified, administrator, confidential, or classified employees who have served the District 20 years, are retiring at age 62 or older, and meet the requirements of the hire date as outlined in the group's supplemental retirement benefits agreements. This benefit is paid to the beneficiaries of those employees currently employed, regardless of length of service.

Contributions and Funding Policy

The benefits from this program are fully paid and, consequently, no contributions by employees are required. There is no obligation to fund these benefits in advance. The only obligation is to make current benefit payments due each fiscal year. Payments are made on a pay-as-you-go basis each year out of the General Fund and Food Service Fund. An estimate of this liability for current retirees is done annually.

There is no separately issued financial report for the plan. The annual expenditures recognized on a budgetary basis for the years ended June 30, 2017, 2018 and 2019 were \$38,346, \$17,412, and \$17,904, respectively.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Funded Status

The District accounts for the early retirement benefits in accordance with GASB Statement No. 27, *Accounting and Financial Reporting by Employers for Pensions*. As of June 30, 2015, the actuarial accrued liability (AAL) for benefits was \$395,145, and the actuarial value of assets was \$0, resulting in an unfunded accrued liability (UAAL) of \$395,145, and a funded ratio of 0%.

Annual Cost and Net Benefit

The District's annual post-employment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 27. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 3 years. This calculation is a GAAP departure as described in Note I. The following table shows the components of the District's annual stipend costs for the year, the amount actually contributed to the plan, and changes in the District's early retirement obligation.

	2019	2018	2017
Employer's normal cost	\$ -	\$ -	\$ -
Interest on net pension obligation	-	-	-
One year's amortization of AAL with interest	93,039	95,597	49,584
Annual Required Contribution (ARC)	93,039	95,597	49,584
Less contributions (amounts paid by the District during year for stipends)	(17,904)	(17,412)	(38,346)
Contribution deficiency (ARC less current year payments)	75,135	78,185	11,238
Net pension obligation (benefit) at beginning of year	(37,819)	(116,004)	(127,242)
Pension obligation (benefit) at end of year	\$ 37,316	\$ (37,819)	\$ (116,004)

Methods and Assumptions

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer (ARC) are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time, relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The unfunded accrued liability is being amortized over an open three-year amortization period.

E. Other Post-Employment Benefits

1. Post-Retirement Health Benefits

Plan Description

The District's post-retirement health benefits plan entry qualifications are described in Note III-B.3. There is also a third arrangement for licensed staff that were age 55 by June 30, 2007 with 20 years of continuous District Service.

Arrangement one, including confidential and administrator staff pays full medical, dental, vision and life insurance up to the District cap until age 65. Arrangements two and three pay a monthly \$500 contribution towards the District insurance program until age 65.

Funded Status

The District accounts for the early retirement benefits in accordance with GASB Statement No. 43. As of June 30, 2015, the actuarial accrued liability (AAL) for benefits was \$966,329, and the actuarial value of assets was \$0, resulting in an unfunded accrued liability (UAAL) of \$966,329 and a funded ratio of 0%.

Annual OPEB Cost and Net OPEB Benefit

The District's annual post-employment benefit cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 5 years.

The following table shows the components of the District's annual stipend costs for the year, the amount actually contributed to the plan, and changes in the District's early retirement obligation. This calculation is a GAAP departure as described in Note I.

	2019	2018	2017
Annual Required Contribution (ARC)	\$ 34,400	\$ 54,408	\$ 316,157
Interest on net OPEB obligation	(1,032)	(1,632)	(1,916)
Adjustment to ARC for net OPEB obligation	-	-	-
Annual OPEB cost	33,368	52,776	314,241
Less contributions (amounts paid by the District during year for OPEB)	(120,562)	(145,118)	(198,821)
Increase (decrease) in net OPEB obligation	(87,194)	(92,342)	115,420
OPEB obligation at beginning of year	(29,132)	63,210	(52,210)
OPEB obligation (benefit) at end of year	\$ (116,326)	\$ (29,132)	\$ 63,210

Methods and Assumptions

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer (ARC) are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time, relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 55, or at the first subsequent year in which the member would qualify for benefits.

Probability of remaining employed from current age until assumed retirement age – Probabilities were adapted from data maintained by the U.S. Office of Personnel Management regarding the experience of the employee group covered by the Federal Employee Retirement System.

Healthcare cost trend rate – The expected rate of increase in healthcare insurance premiums was based on historical trends experienced by the District. A rate of 3% was used.

Health insurance premiums – 2015 health insurance premiums for retirees were used as the basis for calculation of the present value of total benefits to be paid.

Inflation rate – The expected long-term inflation assumption of 3% was based on projected changes in the Consumer Price Index.

In addition, the current age actuarial cost method was used and the actuarial value of plan assets is measured at fair value. The unfunded actuarial accrued liability is being amortized as a level dollar amount on a closed basis. The remaining amortization period at June 30, 2015 was five years.

Annual Cost

During the years ended June 30, 2017, 2018, and 2019, the General Fund recognized (assets) liabilities of \$115,420, \$(92,342), and \$(87,194) respectively, for post-retirement health benefits. For the years ended June 30, 2017, 2018, and 2019, 63.27%, 36.37%, and 27.68%, respectively, of the annual OPEB costs were contributed by the District.

F. Concentrations

1. Collective Bargaining Agreement

At June 30, 2019, the District had approximately 619 employees who were accounted for under the governmental activities of the District. Of this total, 252 are certified staff represented by a union, 342 are classified staff, 3 are confidential staff, 18 are administrative staff, and 4 are miscellaneous staff covered by respective collective bargaining agreements. The existing agreements expired on June 30, 2019.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

G. Tax Abatement

Linn County has established an enterprise zone under ORS 285C that abates property taxes on properties within the enterprise zone. As a result, the property taxes that the District will receive for the 2016-2017 levy year has been reduced by \$214,284.

H. New Pronouncements

For the fiscal year ended June 30, 2019, the District implemented the following new accounting standards:

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* - This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 84, *Fiduciary Activities* - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds. The statement is effective for fiscal years beginning after December 15, 2018.

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases. The statement is effective for fiscal years beginning after December 15, 2019.

I. Subsequent Events

Management has evaluated subsequent events through December 30, 2019, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

RETIREE STIPENDS

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b)-(a) AAL (UAAL)	(a/b) Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2009	\$ -	\$ 801,166	\$ 801,166	0.00%	\$ 956,846	83.73%
2012	\$ -	\$ 602,115	\$ 602,115	0.00%	\$ 630,660	95.47%
2015	\$ -	\$ 395,145	\$ 395,145	0.00%	N/A	

Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation (Asset)
2009	\$ 277,423	170.19%	\$ (194,714)
2010	270,609	105.47%	(14,789)
2011	270,090	67.67%	87,318
2012	203,304	136.81%	(74,843)
2013	201,059	124.39%	(49,042)
2014	199,588	120.33%	(30,688)
2015	206,970	39.59%	125,032
2016	79,520	71.00%	24,484
2017	49,584	77.34%	11,238
2018	95,597	18.21%	78,185
2019	93,039	19.24%	75,135
			<u>\$ 37,316</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS

OTHER POST-EMPLOYMENT HEALTH BENEFITS

Schedule of Funding Progress

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b)-(a) AAL (UAAL)	(a/b) Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2009	\$ -	\$ 3,621,627	\$ 3,621,627	0.00%	\$ 1,214,345	298.24%
2012	\$ -	\$ 1,915,432	\$ 1,915,432	0.00%	\$ 870,130	220.13%
2015	\$ -	\$ 966,329	\$ 966,329	0.00%	N/A	

Schedule of Employer Contributions

Year Ended June 30,	Annual Required Contribution	Percentage Contributed	Net OPEB Obligation (Asset)
2009	\$ 784,569	114.30%	\$ (112,159)
2010	780,643	96.52%	27,194
2011	781,595	92.08%	61,939
2012	408,839	157.67%	(235,793)
2013	401,765	120.22%	(81,228)
2014	399,329	97.52%	9,892
2015	397,244	71.83%	111,900
2016	398,447	58.33%	166,045
2017	314,241	63.27%	115,420
2018	52,776	36.37%	(92,342)
2019	33,368	27.68%	(87,194)
			<u>\$ (116,326)</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM

Schedule of the District's Proportionate Share of the Net Pension Liability

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability (asset)	0.27281717%	0.26393540%	0.27550889%	0.00677444%	0.36335169%
District's proportionate share of the net pension liability (asset)	\$ 41,328,208	\$ 35,578,592	\$ 41,360,281	\$ 19,039,703	\$ (8,236,146)
District's covered-employee payroll	\$ 19,844,333	\$ 17,590,007	\$ 16,031,072	\$ 16,214,823	\$ 17,185,736
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	208%	202%	258%	117%	-48%
Plan fiduciary net position as a percentage of the total pension liability	82%	83%	81%	92%	104%

Schedule of District Contributions

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 6,452,727	\$ 5,979,757	\$ 4,963,690	\$ 4,637,109	\$ 3,344,918
Contributions in relation to the contractually required contribution	<u>(6,452,727)</u>	<u>(5,979,757)</u>	<u>(4,963,690)</u>	<u>(4,637,109)</u>	<u>(3,344,918)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
District's covered-employee payroll	\$ 21,486,185	\$ 19,595,401	\$ 19,237,669	\$ 17,568,345	\$ 17,185,736
Contributions as a percentage of covered-employee payroll	30%	31%	26%	26%	19%

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
OTHER POST EMPLOYMENT BENEFITS AND DISTRICT CONTRIBUTIONS

OREGON PERS SYSTEM RHIA

Schedule of the District's Proportionate Share of the Other Post Employment Benefits

	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the OPEB liability (asset)	0.18905658%	0.18799718%	0.18542451%
District's proportionate share of the OPEB liability (asset)	\$ (211,038)	\$ (78,459)	\$ 50,354
District's covered-employee payroll	\$ 19,844,333	\$ 17,590,007	\$ 16,031,072
District's proportionate share of the OPEB liability (asset) as a percentage of its covered-employee payroll	-1.06%	-0.45%	0.31%
Plan fiduciary net position as a percentage of the total OPEB liability	123.99%	108.88%	94.15%

Schedule of District Contributions

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 107,431	\$ 91,542	\$ 92,755
Contributions in relation to the contractually required contribution	<u>(107,431)</u>	<u>(91,542)</u>	<u>(92,755)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 21,486,185	\$ 19,595,401	\$ 19,237,669
Contributions as a percentage of covered-employee payroll	0.50%	0.47%	0.48%

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES				
Local revenue	\$ 11,150,000	\$ 11,135,000	\$ (204,026)	\$ 10,930,974
Intermediate revenue	175,000	175,000	5,556	180,556
State revenue	29,083,000	29,083,000	307,162	29,390,162
Federal revenue	65,000	65,000	222,086	287,086
Total revenues	<u>40,473,000</u>	<u>40,458,000</u>	<u>330,778</u>	<u>40,788,778</u>
EXPENDITURES				
Current				
Instruction	25,505,350	25,996,850	(366,020)	25,630,830
Support services	16,491,150	15,984,650	(294,742)	15,689,908
Debt service	500	500	(500)	-
Contingency	1,000,000	1,000,000	(1,000,000)	-
Total expenditures	<u>42,997,000</u>	<u>42,982,000</u>	<u>(1,661,262)</u>	<u>41,320,738</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,524,000)</u>	<u>(2,524,000)</u>	<u>1,992,040</u>	<u>(531,960)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	-	-	8,220	8,220
Transfers in	70,000	70,000	(61,971)	8,029
Transfers out	(2,621,000)	(2,621,000)	-	(2,621,000)
Total other financing sources (uses)	<u>(2,551,000)</u>	<u>(2,551,000)</u>	<u>(53,751)</u>	<u>(2,604,751)</u>
Net change in fund balance	(5,075,000)	(5,075,000)	1,938,289	(3,136,711)
Fund balance - beginning	5,075,000	5,075,000	188,313	5,263,313
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,126,602</u>	<u>\$ 2,126,602</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

SPECIAL REVENUE FUND

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual GAAP Basis
REVENUES				
Local revenue	\$ 1,375,327	\$ 1,390,327	\$ 156,298	\$ 1,546,625
Intermediate revenue	255,000	255,000	(192,282)	62,718
State revenue	1,009,000	1,009,000	9,255	1,018,255
Federal revenue	5,388,767	5,388,767	(1,054,604)	4,334,163
Total revenues	<u>8,028,094</u>	<u>8,043,094</u>	<u>(1,081,333)</u>	<u>6,961,761</u>
EXPENDITURES				
Current				
Instruction	5,414,625	5,429,625	(1,686,444)	3,743,181
Support services	3,539,525	3,539,525	(1,628,581)	1,910,944
Community services	2,477,594	2,477,594	(455,259)	2,022,335
Facilities acquisition and construction	-	-	178,131	178,131
Contingency	1,928,000	1,928,000	(1,928,000)	-
Total expenditures	<u>13,359,744</u>	<u>13,374,744</u>	<u>(5,520,153)</u>	<u>7,854,591</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,331,650)</u>	<u>(5,331,650)</u>	<u>4,438,820</u>	<u>(892,830)</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	10,000	10,000	(9,458)	542
Transfers in	2,416,000	2,416,000	(10,000)	2,406,000
Transfers out	(320,000)	(320,000)	(164,258)	(155,742)
Total other financing sources (uses)	<u>2,106,000</u>	<u>2,106,000</u>	<u>144,800</u>	<u>2,250,800</u>
Net change in fund balance	(3,225,650)	(3,225,650)	4,583,620	1,357,970
Fund balance - beginning	<u>3,225,650</u>	<u>3,225,650</u>	<u>(98,060)</u>	<u>3,127,590</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,485,560</u>	<u>\$ 4,485,560</u>

OTHER SUPPLEMENTARY INFORMATION
INDIVIDUAL FUND SCHEDULES

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2019

	<u>Original and Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES			
Local revenue	\$ 3,666,770	\$ 133,329	\$ 3,800,099
EXPENDITURES			
Debt service	<u>4,326,770</u>	<u>(307,298)</u>	<u>4,019,472</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(660,000)</u>	<u>440,627</u>	<u>(219,373)</u>
OTHER FINANCING SOURCES (USES)			
Debt subsidy rebate	90,000	1,085	91,085
Transfers in	<u>390,000</u>	<u>(92,287)</u>	<u>297,713</u>
Total other financing sources (uses)	<u>480,000</u>	<u>(91,202)</u>	<u>388,798</u>
Net change in fund balance	(180,000)	349,425	169,425
Fund balance - beginning	<u>180,000</u>	<u>80,358</u>	<u>260,358</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 429,783</u>	<u>\$ 429,783</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

ENTERPRISE FUND

For the Year Ended June 30, 2019

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Contributions	\$ 40,000	\$ (38,300)	\$ 1,700	\$ -	\$ 1,700
EXPENDITURES					
Current					
Instruction	580,000	(472,729)	107,271	(107,271)	-
Excess (deficiency) of revenues over (under) expenditures	(540,000)	434,429	(105,571)	107,271	1,700
OTHER FINANCING SOURCES (USES)					
Sale of assets	250,000	(250,000)	-	-	-
Transfers in	40,000	-	40,000	-	40,000
Total other financing sources (uses)	290,000	(250,000)	40,000	-	40,000
Net change in fund balance	(250,000)	184,429	(65,571)	107,271	41,700
Fund balance - beginning	250,000	(201,350)	48,650	111,351	160,001
Fund balance - ending	\$ -	\$ (16,921)	\$ (16,921)	\$ 218,622	\$ 201,701

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

INSURANCE FUND

For the Year Ended June 30, 2019

	<u>Original and Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>	<u>Actual GAAP Basis</u>
REVENUES	\$ -	\$ -	\$ -
EXPENSES			
Current			
Support services	<u>160,000</u>	<u>(104,423)</u>	<u>55,577</u>
Excess (deficiency) of revenues over (under) expenses	(160,000)	104,423	(55,577)
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Change in net position	(135,000)	104,423	(30,577)
Net position - beginning	<u>135,000</u>	<u>13,194</u>	<u>148,194</u>
Net position - ending	<u>\$ -</u>	<u>\$ 117,617</u>	<u>\$ 117,617</u>

OTHER FINANCIAL SCHEDULES

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

REVENUE SUMMARY - ALL FUNDS

June 30, 2019

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
1110 Ad Valorem Taxes Levied by District	\$ 10,129,017.79	\$ -	\$ 3,782,008.08	\$ -	\$ -
1190 Penalties and Interest on Taxes	50,186.95	-	18,090.13	-	-
1500 Earnings on Investments	385,564.02	14,044.27	-	-	-
1600 Food Service	-	78,219.22	-	-	-
1700 Extracurricular Activities	-	888,894.65	-	-	-
1910 Rentals	3,926.00	-	-	-	-
1920 Contributions and Donations From Private Sources	400.00	214,236.05	-	1,700.00	-
1940 Services Provided Other Local Agencies	131,449.56	4,059.26	-	-	-
1960 Recovery of Prior Years' Expenditure	16,187.06	-	-	-	-
1990 Miscellaneous	214,212.25	347,756.24	-	-	-
Total Revenue from Local Sources	\$ 10,930,943.63	\$ 1,547,209.69	\$ 3,800,098.21	\$ 1,700.00	\$ -
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
2200 Restricted Revenue	\$ 180,556.00	\$ 62,716.86	\$ -	\$ -	\$ -
Total Revenue from Intermediate Sources	\$ 180,556.00	\$ 62,716.86	\$ -	\$ -	\$ -
Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
3101 State School Fund - General Support	\$ 28,346,283.88	\$ -	\$ -	\$ -	\$ -
3103 Common School Fund	437,081.98	-	-	-	-
3104 State Managed County Timber	167,047.78	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	439,748.03	-	-	-	-
3299 Other Restricted Grants-in-Aid	-	1,017,640.48	-	-	-
Total Revenue from State Sources	\$ 29,390,161.67	\$ 1,017,640.48	\$ -	\$ -	\$ -
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
4200 Unrestricted Revenue From the Federal Government through the State	\$ 42,350.64	\$ -	\$ -	\$ -	\$ -
4300 Restricted Revenue From the Federal Government	65,257.14	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	-	4,061,514.39	-	-	-
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	135,373.70	-	-	-
4801 Federal Forest Fees	179,477.73	-	-	-	-
4900 Revenue for/on Behalf of the District	-	137,271.80	-	-	-
Total Revenue from Federal Sources	\$ 287,085.51	\$ 4,334,159.89	\$ -	\$ -	\$ -
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 500	Fund 600
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ 91,085.06	\$ -	\$ -
5200 Interfund Transfers	8,029.27	2,406,000.00	297,712.81	40,000.00	25,000.00
5300 Sale of assets	8,220.00	542.00	-	-	-
5400 Resources - Beginning Fund Balance	5,263,313.74	3,127,589.50	260,358.15	48,649.77	148,194.30
Total Revenue from Other Sources	\$ 5,279,563.01	\$ 5,534,131.50	\$ 649,156.02	\$ 88,649.77	\$ 173,194.30
Grand Totals	\$ 46,068,309.82	\$ 12,495,858.42	\$ 4,449,254.23	\$ 90,349.77	\$ 173,194.30

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

EXPENDITURE SUMMARY - GENERAL FUND

June 30, 2019

Instruction Expenditures

	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 8,354,054.29	\$ 4,997,885.14	\$ 2,988,650.64
1113 Elementary Extracurricular	7,446.19	6,000.00	1,446.19
1121 Middle/Junior High Programs	3,428,720.01	2,037,222.64	1,261,192.60
1122 Middle/Junior High School Extracurricular	21,222.15	16,544.17	4,677.98
1131 High School Programs	5,176,233.14	3,021,088.51	1,720,815.35
1132 High School Extracurricular	80,094.06	57,297.00	21,772.07
1210 Programs for the Talented and Gifted	44,209.87	25,912.50	9,068.18
1220 Restrictive Programs for Students with Disabilities	2,236,447.52	1,209,766.98	945,985.33
1250 Less Restrictive Programs for Students with Disabilities	2,540,753.99	1,378,019.78	1,059,223.47
1280 Alternative Education	3,345,923.84	600,849.93	362,410.26
1291 English Second Language Programs	332,128.62	201,415.78	124,632.21
1300 Adult/Continuing Education Programs	22,727.00	-	-
1400 Summer School Programs	40,846.04	29,541.65	11,219.15
Total Instruction Expenditures	\$ 25,630,806.72	\$ 13,581,544.08	\$ 8,511,093.43

Support Services Expenditures

	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 224,721.11	\$ 69,716.21	\$ 48,794.59
2120 Guidance Services	916,418.16	589,728.37	319,841.60
2130 Health Services	235,252.19	137,219.36	93,736.74
2140 Psychological Services	58,477.91	43,920.00	14,022.55
2150 Speech Pathology and Audiology Services	650,228.99	342,025.69	188,551.45
2160 Other Student Treatment Services	157.33	-	-
2190 Service Direction, Student Support Services	279,180.43	155,014.20	104,926.85
2210 Improvement of Instruction Services	414,836.73	236,554.55	125,825.50
2220 Educational Media Services	414,205.27	195,771.41	186,884.22
2230 Assessment & Testing	32,203.45	-	-
2240 Instructional Staff Development	187,312.04	15,340.89	5,191.06
2310 Board of Education Services	112,806.24	-	-
2320 Executive Administration Services	237,479.19	129,890.96	79,104.49
2410 Office of the Principal Services	4,124,055.92	2,525,203.53	1,448,254.96
2520 Fiscal Services	631,421.52	340,933.25	190,876.82
2540 Operation and Maintenance of Plant Services	3,916,100.47	1,164,690.41	742,622.61
2550 Student Transportation Services	1,676,497.86	844,762.18	599,860.29
2570 Internal Services	22,285.96	14,864.42	5,532.19
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	68.10	50.00	18.10
2630 Information Services	174,063.55	101,478.90	67,265.36
2640 Staff Services	485,024.13	266,016.50	159,528.50
2660 Technology Services	690,957.28	249,281.58	125,726.19
2680 Interpretation and Translation Services	64,464.96	45,922.10	18,328.64
2700 Supplemental Retirement Programs	141,681.31	19,903.89	121,777.42
Total Support Services Expenditures	\$ 15,689,900.10	\$ 7,488,288.40	\$ 4,646,670.13

Other Uses Expenditures

	Totals	Object 100	Object 200
5200 Transfers of Funds	\$ 2,621,000.00	\$ -	\$ -
Total Other Uses Expenditures	\$ 2,621,000.00	\$ -	\$ -

Grand Total

\$ 43,941,706.82 \$ 21,069,832.48 \$ 13,157,763.56

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 278,423.89	\$ 89,094.62	\$ -	\$ -	\$ -
-	-	-	-	-
102,367.70	27,937.07	-	-	-
-	-	-	-	-
326,671.66	104,381.11	-	3,276.51	-
616.00	408.99	-	-	-
-	8,969.19	-	260.00	-
70,281.20	10,414.01	-	-	-
97,715.86	5,635.88	-	159.00	-
2,353,403.50	25,223.36	-	4,036.79	-
5,137.29	943.34	-	-	-
22,727.00	-	-	-	-
-	85.24	-	-	-
\$ 3,257,344.10	\$ 273,092.81	\$ -	\$ 7,732.30	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 90,512.98	\$ 15,357.33	\$ -	\$ 340.00	\$ -
6,346.23	501.96	-	-	-
3,124.89	1,031.70	-	139.50	-
535.36	-	-	-	-
114,719.55	4,125.30	-	807.00	-
157.33	-	-	-	-
12,171.30	7,068.08	-	-	-
23,556.57	2,321.11	-	26,579.00	-
7,565.35	20,856.29	-	3,128.00	-
12,611.75	19,591.70	-	-	-
142,730.90	24,049.19	-	-	-
99,921.39	134.85	-	12,750.00	-
3,513.68	20,541.06	-	4,429.00	-
83,320.98	58,371.45	-	8,905.00	-
68,944.36	7,510.98	-	23,156.11	-
1,367,949.62	351,959.11	64,619.60	224,259.12	-
(30,013.58)	227,217.51	-	34,671.46	-
-	1,889.35	-	-	-
-	-	-	-	-
5,041.31	277.98	-	-	-
31,501.61	24,501.52	-	3,476.00	-
94,506.24	209,208.54	11,934.73	300.00	-
214.22	-	-	-	-
-	-	-	-	-
\$ 2,138,932.04	\$ 996,515.01	\$ 76,554.33	\$ 342,940.19	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ 2,621,000.00
\$ -	\$ -	\$ -	\$ -	\$ 2,621,000.00
\$ 5,396,276.14	\$ 1,269,607.82	\$ 76,554.33	\$ 350,672.49	\$ 2,621,000.00

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

Lebanon, Oregon

EXPENDITURE SUMMARY - SPECIAL REVENUE FUND

June 30, 2019

Instruction Expenditures	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 47,494.16	\$ 12,497.13	\$ 4,358.00
1113 Elementary Extracurricular	96,884.70	-	-
1121 Middle/Junior High Programs	59,009.73	11,300.00	4,209.88
1122 Middle/Junior High School Extracurricular	102,903.73	45,365.82	9,308.76
1131 High School Programs	371,495.83	129,710.07	82,739.60
1132 High School Extracurricular	1,074,415.61	227,367.30	77,099.80
1220 Restrictive Programs for Students with Disabilities	16,679.24	7,102.70	7,158.30
1250 Less Restrictive Programs for Students with Disabilities	749,983.54	435,819.12	291,888.31
1272 Title I	1,108,077.72	644,359.20	345,431.63
1280 Alternative Education	74,296.88	43,512.69	20,481.76
1291 English Language Learner	39,298.62	20,290.63	18,483.79
1300 Adult/Continuing Education Programs	773.88	-	-
1400 Summer School Program	1,840.02	1,500.00	333.18
Total Instruction Expenditures	\$ 3,743,153.66	\$ 1,578,824.66	\$ 861,493.01
Support Services Expenditures	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 324,826.11	\$ 184,659.15	\$ 116,817.04
2120 Guidance Services	226,534.81	126,067.49	81,059.69
2130 Health Services	4,283.60	2,136.60	2,147.00
2150 Speech Pathology and Audiology Services	11,865.76	1,789.44	1,152.21
2160 Other Student Treatment Services	200.00	-	-
2190 Service Direction, Student Support Services	209,898.82	129,764.53	79,539.29
2210 Improvement of Instruction Services	149,080.09	80,664.67	19,431.64
2220 Educational Media Services	-	-	-
2240 Instructional Staff Development	88,972.67	1,366.30	435.03
2410 Office of the Principal Services	28,631.96	-	-
2540 Operation and Maintenance of Plant Services	352,799.64	-	-
2550 Student Transportation Services	326,371.60	3,222.75	3,316.65
2570 Internal Services	40,288.30	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	18,188.15	11,021.34	7,166.81
2630 Information Services	19,349.15	-	-
2640 Staff Services	45,072.32	2,839.12	1,071.97
2660 Technology Services	9,054.97	-	-
2680 Interpretation and Translation Services	55,522.87	29,978.84	25,544.03
2700 Supplemental Retirement Programs	-	-	-
Total Support Services Expenditures	\$ 1,910,940.82	\$ 573,510.23	\$ 337,681.36
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200
3100 Food Services	\$ 2,006,081.93	\$ 602,714.33	\$ 480,968.48
3300 Community Services	16,249.28	1,307.85	461.56
Total Enterprise and Community Services Expenditures	\$ 2,022,331.21	\$ 604,022.18	\$ 481,430.04
Facilities Acquisition and Construction	Totals	Object 100	Object 200
4150 Building Acquisition, Construction, and Improvement	\$ 178,130.89	\$ -	\$ -
Total Facilities Acquisition and Construction	\$ 178,130.89	\$ -	\$ -
Other Uses Expenditures	Totals	Object 100	Object 200
5200 Transfers of Funds	\$ 155,742.08	\$ -	\$ -
Total Other Uses Expenditures	\$ 155,742.08	\$ -	\$ -
Grand Total	\$ 8,010,298.66	\$ 2,756,357.07	\$ 1,680,604.41

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 14,482.02	\$ 16,107.01	\$ -	\$ 50.00	\$ -
23,742.49	72,203.19	-	939.02	-
38,805.35	4,694.50	-	-	-
10,267.16	32,921.99	-	5,040.00	-
36,462.36	109,221.60	12,862.20	500.00	-
285,151.84	354,131.71	27,740.45	102,924.51	-
2,018.15	400.09	-	-	-
22,276.11	-	-	-	-
29,191.58	89,095.31	-	-	-
10,000.00	302.43	-	-	-
524.20	-	-	-	-
273.88	-	-	500.00	-
-	6.84	-	-	-
\$ 473,195.14	\$ 679,084.67	\$ 40,602.65	\$ 109,953.53	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 634.11	\$ 22,715.66	\$ -	\$ 0.15	\$ -
15,325.91	4,081.72	-	-	-
-	-	-	-	-
8,924.11	-	-	-	-
200.00	-	-	-	-
-	-	-	595.00	-
48,316.35	667.43	-	-	-
-	-	-	-	-
86,704.93	466.41	-	-	-
28,141.98	489.98	-	-	-
(46,637.44)	(713.96)	400,014.64	136.40	-
87,512.20	-	232,320.00	-	-
-	31,880.68	8,407.62	-	-
-	-	-	-	-
-	19,349.15	-	-	-
280.00	40,881.23	-	-	-
9,029.25	-	25.72	-	-
-	-	-	-	-
-	-	-	-	-
\$ 238,431.40	\$ 119,818.30	\$ 640,767.98	\$ 731.55	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 49,086.57	\$ 812,297.88	\$ 51,637.67	\$ 9,377.00	\$ -
813.12	13,666.75	-	-	-
\$ 49,899.69	\$ 825,964.63	\$ 51,637.67	\$ 9,377.00	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 74,364.00	\$ -	\$ 103,766.89	\$ -	\$ -
\$ 74,364.00	\$ -	\$ 103,766.89	\$ -	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ 155,742.08
\$ -	\$ -	\$ -	\$ -	\$ 155,742.08
\$ 835,890.23	\$ 1,624,867.60	\$ 836,775.19	\$ 120,062.08	\$ 155,742.08

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

EXPENDITURE SUMMARY - DEBT SERVICE FUND

June 30, 2019

Other Uses Expenditures

5100 Debt Service

	Totals	Object 600
	\$ 4,019,471.38	\$ 4,019,471.38
Total Other Uses Expenditures	\$ 4,019,471.38	\$ 4,019,471.38
Grand Total	\$ 4,019,471.38	\$ 4,019,471.38

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

EXPENDITURE SUMMARY - ENTERPRISE FUND

June 30, 2019

Instruction Expenditures	Totals	Object 300	Object 400	Object 600
1131 High School Programs	\$ 107,270.69	\$ 38,057.89	\$ 68,188.29	\$ 1,024.51
Total Support Services Expenditures	\$ 107,270.69	\$ 38,057.89	\$ 68,188.29	\$ 1,024.51
Grand Total	\$ 107,270.69	\$ 38,057.89	\$ 68,188.29	\$ 1,024.51

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

June 30, 2019

Support Services Expenditures	Totals	Object 300
2320 Executive Administration Services	\$ 55,576.76	\$ 55,576.76
Total Support Services Expenditures	\$ 55,576.76	\$ 55,576.76
Grand Total	\$ 55,576.76	\$ 55,576.76

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN ACTIVITY BALANCES -
 BY SCHOOL

STUDENT ACTIVITIES (A division of the special revenue fund)

For the Year Ended June 30, 2018

	July 1, 2018 <u>Balances</u>	<u>Receipts</u>	<u>Disbursements</u>	June 30, 2019 <u>Balances</u>
Lebanon High School	\$ 430,341	\$ 639,626	\$ 651,351	\$ 418,616
Seven Oaks Middle School	25,213	33,085	27,069	31,229
Elementary Schools:				
Cascade	22,680	35,862	19,690	38,852
Green Acres	16,487	9,477	11,129	14,835
Hamilton Creek	12,518	21,357	21,116	12,759
Lacomb	18,010	14,969	15,220	17,759
Pioneer	15,828	17,175	14,467	18,536
Riverview	<u>6,413</u>	<u>14,621</u>	<u>9,519</u>	<u>11,515</u>
Totals	<u>\$ 547,490</u>	<u>\$ 786,172</u>	<u>\$ 769,561</u>	<u>\$ 564,101</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
BONDED DEBT

For the Year Ended June 30, 2019

Fiscal Year	TOTAL ALL REQUIREMENTS			GENERAL OBLIGATION BONDS 2005 Refunding		
	Total	Principal	Interest	Total	Principal	Interest
2020	\$ 3,990,201	\$ 2,090,000	\$ 1,900,201	\$ 1,662,538	\$ 805,000	\$ 857,538
2021	4,090,702	2,295,000	1,795,702	1,872,288	1,055,000	817,288
2022	4,189,839	2,495,000	1,694,839	1,936,900	1,175,000	761,900
2023	4,292,153	2,725,000	1,567,153	1,920,213	1,220,000	700,213
2024	4,397,851	2,970,000	1,427,851	636,162	-	636,162
2025	4,504,353	3,215,000	1,289,353	796,163	160,000	636,163
2026	6,509,675	5,365,000	1,144,675	2,263,962	1,635,000	628,962
2027	4,631,757	3,755,000	876,757	2,543,125	2,000,000	543,125
2028	4,745,587	4,060,000	685,587	2,693,125	2,260,000	433,125
2029	4,865,788	4,390,000	475,788	2,923,824	2,615,000	308,824
2030	<u>4,987,650</u>	<u>4,740,000</u>	<u>247,650</u>	<u>3,165,000</u>	<u>3,000,000</u>	<u>165,000</u>
TOTALS	<u>\$ 51,205,556</u>	<u>\$ 38,100,000</u>	<u>\$ 13,105,556</u>	<u>\$ 22,413,300</u>	<u>\$ 15,925,000</u>	<u>\$ 6,488,300</u>

(Continued)

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
 BONDED DEBT

For the Year Ended June 30, 2019

(Continued)

Fiscal Year	GENERAL OBLIGATION BONDS 2011 Refunding			QUALIFIED SCHOOL CONSTRUCTION BONDS Series 2011		
	Total	Principal	Interest	Total	Principal	Interest
2020	\$ 2,230,450	\$ 1,285,000	\$ 945,450	\$ 97,213	\$ -	\$ 97,213
2021	2,121,200	1,240,000	881,200	97,214	-	97,214
2022	2,155,726	1,320,000	835,726	97,213	-	97,213
2023	2,274,726	1,505,000	769,726	97,214	-	97,214
2024	3,664,476	2,970,000	694,476	97,213	-	97,213
2025	3,610,976	3,055,000	555,976	97,214	-	97,214
2026	2,253,500	1,835,000	418,500	1,992,213	1,895,000	97,213
2027	2,088,632	1,755,000	333,632	-	-	-
2028	2,052,462	1,800,000	252,462	-	-	-
2029	1,941,964	1,775,000	166,964	-	-	-
2030	<u>1,822,650</u>	<u>1,740,000</u>	<u>82,650</u>	-	-	-
TOTALS	<u>\$ 26,216,762</u>	<u>\$ 20,280,000</u>	<u>\$ 5,936,762</u>	<u>\$ 2,575,494</u>	<u>\$ 1,895,000</u>	<u>\$ 680,494</u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

We have audited the basic financial statements of Lebanon Community School District No. 9 as of and for the year ended June 30, 2019, and have issued our report thereon dated December 30, 2019. 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 Lebanon Community School District No. 9's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of 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.

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 the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

1. The District expended funds in excess of amounts appropriated as follows:

<u>Fund</u>	<u>Category</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Special Revenue	Facilities acquisition	\$ -	\$ 178,131	\$ 178,131

2. The District did not solicit and retain adequate quotes for one public contract, which is in violation of public contracts and purchasing requirements.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the District’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control over financial reporting.

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 entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be significant deficiencies or material weaknesses, as defined above. 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.

This report is intended solely for the information and use of the board of directors and management of Lebanon Community School District No. 9 and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.


 Accuity, LLC

December 30, 2019

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2019

Part A is needed for computing Oregon's full allocation for ESEA, Title I, and other Federal Funds for Education.

- A. Energy Bill for Heating - **All Funds:**
 Please enter your expenditures for electricity and heating fuel for these Functions and Objects.

	Objects 325 and 326
Function 2540	\$ 615,291
Function 2550	\$ -

- B. Replacement of Equipment - **General Fund:**
 Include all General Fund expenditures in object 542, except for the following exclusions:

\$ -

Exclude these functions:

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

SINGLE AUDIT SECTION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

Federal Grantor, Pass through Grantor, Program Title	Pass-through Entity ID	CFDA	Expenditures
<u>U.S. Department of Education</u>			
Passed through Oregon State Department of Education			
Title I, Part A Cluster			
Title I Grants to Local Educational Agencies*	2101	84.010	\$ 1,178,632
Special Education Cluster			
IDEA Special Education Grants To States	2101	84.027	923,112
IDEA Part B - Section 619	2101	84.173	<u>3,853</u>
Total Special Education Cluster			926,965
English Language Acquisition Grants	2101	84.365	996
Title IIA Improving Teaching Quality State Grants	2101	84.367	183,304
Competitive Grants for State Assessments	2101	84.368	14,147
Student Support and Academic Enrichment	2101	84.424	<u>98,648</u>
Total Passed through Oregon State Department of Education			<u>2,402,692</u>
Passed through Linn-Benton Community College			
Career and Technical Education Basic Grants	N/A	84.048	<u>47,912</u>
Passed through Oregon State University			
Gaining Early Awareness and Readiness for Undergraduates	N/A	84.334	<u>43,372</u>
Passed through Oregon Research Institute			
Positive Family Support Project	N/A	84.324	<u>110</u>
Passed through State of Oregon Department of Health Services			
Youth Transition Program (YTP)	N/A	84.126	<u>42,985</u>
Total U.S. Department of Education			<u>2,537,071</u>
<u>U.S. Department of Defense</u>			
Passed through University of Oregon			
JROTC Program	N/A	12.000	<u>65,257</u>

(Continued)

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

(Continued)

Federal Grantor, Pass through Grantor, Program Title	Pass-through Entity ID	CFDA	Expenditures
<u>Department of Health and Human Services</u>			
Passed through Oregon State Department of Education			
Foster Care Title IV-E	2101.000	93.658	<u>11,807</u>
<u>U.S. Department of Agriculture</u>			
Passed through Oregon State Department of Education			
Child Nutrition Cluster			
Food Distribution/USDA Commodities	2101	10.559	\$ 525
Food Distribution/USDA Commodities	2101	10.555	137,272
School Breakfast Program	2101	10.553	565,404
National School Lunch Program	2101	10.555	933,575
National School Lunch Program Reimbursement	2101	10.555	571
Summer Food Service Program	2101	10.559	<u>46,795</u>
Total Child Nutrition Cluster			<u>1,684,142</u>
Fresh Fruit and Vegetable Program	2101	10.582	37,239
Child and Adult Care Food Program	2101	10.558	43,652
Child Care - After School	2101	10.558	17,152
Child Care - Cash for Commodities	2101	10.558	<u>3,099</u>
Total Passed through Oregon Department of Education			<u>1,785,284</u>
Passed through Linn County			
Federal Forest Fees	N/A	10.666	<u>179,478</u>
Total U.S. Department of Agriculture			<u>1,964,762</u>
Total federal expenditures			<u>\$ 4,578,897</u>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2019

I. PURPOSE OF SCHEDULE

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of Lebanon Community School District No. 9's under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Lebanon Community School District No. 9, it is not intended to and does not present the financial position, changes in net position, or cash flows of Lebanon Community School District No. 9.

II. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Lebanon Community School District No. 9 has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

C. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance.

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the District for the year ended June 30, 2019.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting.



Accuity, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S 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

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

We have audited the basic financial statements of Lebanon Community School District No. 9 as of and for the year ended June 30, 2019, and have issued our report thereon dated December 30, 2019. 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. Our report includes a reference to other auditors who audited the financial statements of Sand Ridge Charter School. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of Sand Ridge Charter School were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Sand Ridge Charter School.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) in order to determine our auditing procedures for the purpose of expressing our opinion 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 District's internal control.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as item 2019-001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2019-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lebanon Community School District No. 9's financial statements are free of material misstatement, we performed tests of its 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 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, which is described in the accompanying schedule of findings and questioned costs as item 2019-001. We also noted the following noncompliance or other matter:

1. The District did not solicit and retain adequate quotes for one public contract, which is in violation of public contracts and purchasing requirements.
2. The District spent funds in excess of approved appropriations.

District's Response to Findings

Lebanon Community School District No. 9's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Accuity, LLC

Albany, Oregon
December 30, 2019



Accuity, LLC
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY *THE UNIFORM GUIDANCE***

Board of Directors
Lebanon Community School District No. 9
Lebanon, Oregon 97355

Report on Compliance for Each Major Federal Program

We have audited Lebanon Community School District No. 9 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 District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's 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 the District's 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 the District's compliance.

Basis for Qualified Opinion on Title I Program

As described in the accompanying schedule of findings and questioned costs, Lebanon Community School District No. 9 did not comply with requirements regarding CFDA 84.010 Title I as described in finding number 2019-001 for Cash Management. Compliance with such requirements is necessary, in our opinion, for Lebanon Community School District No. 9 to comply with the requirements applicable to that program.

Qualified Opinion on Each Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Lebanon Community School District No. 9 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Lebanon Community School District No. 9 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 the District's internal control over compliance with the types of requirements that could have a direct and material effect on 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 the District's 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 a 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 identified one deficiency in internal control over compliance that we consider to be a material weakness, which is described in the accompanying schedule of findings and questioned costs as item 2019-001.

Lebanon Community School District No. 9's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

This 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.



Accuity, LLC

Albany, Oregon
December 30, 2019

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion issued:	Modified
Internal control over financial reporting:	
• Material weaknesses identified?	Yes
• Significant deficiencies identified not considered to be material weaknesses?	Yes
Noncompliance material to financial statements noted?	Yes

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	Yes
• Significant deficiencies identified not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Modified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major programs:	

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
84.010	Title I Grants to Local Education Agencies

Dollar threshold used to distinguish between Type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

SECTION II - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

<u><i>Finding Number</i></u>	<u><i>Finding</i></u>
2019-001	Controls over cash management related to Title I claims were not adequate
Criteria	Title I grant reimbursement claims should only be requested after funds are expended by the District.
Condition	Title I grant reimbursement claims were submitted for reimbursement prior to funds being expended.
Cause	Inadequate cash management procedures.
Effect	Noncompliance with grant requirements.
Questioned Costs	N/A
Recommendations	We recommend that District management implement and adhere to strict cash management procedures in order to adequately track appropriate Title I claims.

<u><i>Finding Number</i></u>	<u><i>Finding</i></u>
2019-002	Bank reconciliations not prepared timely
Criteria	Bank reconciliation preparation, review, and approval should be done routinely each month
Condition	Bank reconciliations were not prepared, reviewed, and approved timely, and additionally, they were signed off prior to reconciliations being printed.
Cause	Management override
Effect	Incomplete bank reconciliations
Questioned Costs	N/A
Recommendations	We recommend that District management implement and adhere to strict bank reconciliation preparation and review procedures in order to adequately manage all accounts in a timely manner.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
Lebanon, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

SECTION III - CORRECTIVE ACTION PLAN

<u><i>Finding Number</i></u>	<u><i>Corrective Action Plan</i></u>
2019-001	The District has implemented new procedures for reconciliation prior to requesting funds.
2019-002	The District has new staff in place that are assisting with month-end close, including bank reconciliations.

Agenda Item 11

2020-21 Licensed Calendar

Lebanon Community Schools 2020-21 Calendar

D=Staff Development
 P=Preparation
 Shaded = Non Contract
 H=Holiday
 C=Parent Conferences
 S=Semester
 Q=Quarter

AUG 2020						
S	M	T	W	H	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	D24	D25	P26	P27	28	29
30	*31					

SEP 2020						
S	M	T	W	H	F	S
		1	2	3	4	5
6	H7	8	E9	10	11	12
13	14	15	E16	17	18	19
20	21	22	E23	24	25	26
27	28	29	E30			

Class: 1
 Other: D= 2 P= 2

Class: 21
 Other: H= 1

OCT 2020						
S	M	T	W	H	F	S
				1	2	3
4	5	6	E7	8	9	10
11	12	13	E14	15	16	17
18	19	20	E21	22	23	24
25	26	Q27	P28	C29	C30	31

NOV 2020						
S	M	T	W	H	F	S
1	2	3	E4	5	6	7
8	9	10	H11	12	13	14
15	16	17	E18	19	20	21
22	23	24	25	H26	27	28
29	30					

DEC 2020						
S	M	T	W	H	F	S
		1	E2	3	4	5
6	7	8	E9	10	11	12
13	14	15	E16	17	18	19
20	21	22	23	24	H25	26
27	28	29	31	31		

Class: 19 P= 1
 Other: C= 2 H= 0

Class: 17 P= 0
 Other: C= 0 H= 2

Class: 14
 Other: H= 1

JAN 2021						
S	M	T	W	H	F	S
					1	2
3	4	5	E6	7	8	9
10	11	12	E13	14	15	16
17	H18	19	E20	S21	P22	23
24	P25	26	E27	28	29	30
31						

FEB 2021						
S	M	T	W	H	F	S
	1	2	E3	4	5	6
7	8	9	E10	11	12	13
14	H15	16	E17	18	19	20
21	22	23	E24	25	26	27
28						

MAR 2021						
S	M	T	W	H	F	S
	1	2	E3	4	5	6
7	8	9	E10	11	12	13
14	15	16	E17	18	19	20
21	22	23	24	25	26	27
28	29	30	E31			

Class: 17
 Other: H= 1 P= 2

Class: 19
 Other: H= 1

Class: 18
 Other: C=0 P=0

APR 2021						
S	M	T	W	H	F	S
				1	2	3
4	5	6	EQ7	P8	C9	10
11	12	13	E14	15	16	17
18	19	20	E21	22	23	24
25	26	27	E28	29	30	

MAY 2021						
S	M	T	W	H	F	S
						1
2	3	4	E5	6	7	8
9	10	11	E12	13	14	15
16	17	18	E19	20	21	22
23	24	25	E26	27	28	29
30	H31					

JUN 2021						
S	M	T	W	H	F	S
		1	2	3	4	5
6	7	8	*9E	10P	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Class: 20
 Other: C= 1 P= 1

Class: 20
 Other: H= 1

Class: 6
 Other: P= 1

Class	P	C	D	H	Contract
22	2	0	2	1	27
50	1	2	0	3	56
54	2	0	0	2	58
46	2	1	0	1	50
172	7	3	2	7	191

ALL SUBJECT TO BARGAINING CONTRACT

Adoption Date:

3/6/2020

Lebanon Community Schools 2019/20 Calendar

August 24 - August 27, 2020	Staff Preparation/Professional Development Days
August 28, 2020	Non-Contract Day
August 31, 2020	School Begins
September 7, 2020	Holiday - Labor Day
October 27, 2020	End of Quarter
October 28, 2020	Staff Preparation Day - NO SCHOOL
October 29-30, 2020	Parent Conferences - NO SCHOOL
November 11, 2020	Holiday - Veterans' Day - NO SCHOOL
November 25, 2020	Non-Contract Day - NO SCHOOL
November 26, 2020	Holiday - Thanksgiving Day - NO SCHOOL
November 27, 2020	Non-Contract Day - NO SCHOOL
December 21-24, 2020	Non-Contract Day - Winter Break - NO SCHOOL
December 25, 2020	Holiday - NO SCHOOL
December 28, 2020 - January 1,	Non-Contract Day - Winter Break - NO SCHOOL

2021

January 4, 2021	Classes Resume
January 18, 2021	Holiday - Martin Luther King Jr. Day - NO SCHOOL
January 21, 2021	End of the Semester
January 22, 2021	Staff Preparation Day - NO SCHOOL
January 25, 2021	Staff Preparation Day - NO SCHOOL
February 15, 2021	Holiday - Presidents' Day - NO SCHOOL
March 22 - March 26, 2021	Non-Contract Days - Spring Break - NO SCHOOL
April 6, 2021	End of 3rd Quarter
April 8, 2021	Staff Preparation Day - NO SCHOOL
April 9, 2021	Parent Conferences - NO SCHOOL
May 31, 2021	Holiday - Memorial Day - NO SCHOOL
June 4, 2021	Strawberry Festival / Snow Make-up Day - NO SCHOOL
June 8, 2021	High School Graduation
June 9, 2021	Classes End
June 10, 2021	Preparation Day

* Some students may begin school later due to incoming student orientation. More information will be provided by the school.

*Early Release Collaboration Days will be every Wednesday beginning September 9 for **ALL** schools.*

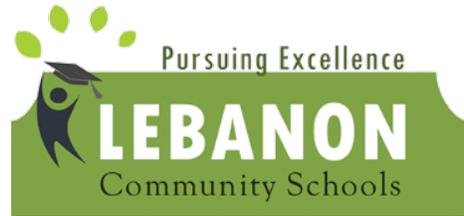
ALL SUBJECT TO BARGAINING CONTRACT

Adoption Date:

Agenda Item 12

SIA Application

BOARD MEMORANDUM



To: Board of Directors

From: Bo Yates, Superintendent

Date: March 6, 2020

Meeting Date: March 12, 2020

Re: **SIA Application**

Student Investment Account

The Student Success Act includes \$200 million to enhance the State School Fund, with the remaining funds primarily divided among three key accounts:

- A Student Investment Account (at least 50%) **Lebanon - \$3.4 million** projected funding
- An Early Learning Account (at least 20%)
- A Statewide Education Initiatives Account (up to 30%)

There are two stated purposes for the funds distributed under the Student Investment Account:

1. Meet students' mental or behavioral health needs, and
2. Increase academic achievement for students, including reducing academic disparities for:
 - Economically disadvantaged students;
 - Students from racial or ethnic groups that have historically experienced academic disparities;
 - Students with disabilities;
 - Students who are English language learners;
 - Students who are foster children;
 - Students who are homeless and mobile.

Allowable Uses

1. Expanding instructional time
 - a. More hours or days of regular school year
 - b. Summer programs
 - c. Before/After school programs

- d. Tutoring
- 2. Addressing student health and safety
 - a. Social emotional learning/trauma-informed practices
 - b. Address mental/behavioral health issues
 - c. Add school health professionals
 - d. Add equity-focused support positions (Deans) to address disparities in academic and behavior data
 - e. Facilities improvements
- 3. Reducing class size and caseload
 - a. Decrease student to adult ratios in classrooms
 - b. Provide additional language acquisition support in the classroom
 - c. Add equity-focused support positions (IAs) to address disparities in academic instruction
- 4. Providing a well-rounded education
 - a. Early literacy support
 - b. Expand middle school programs and supports
 - i. Examples: Mental health specialists, family liaison, behavior support specialists,
 - ii. Intervention program (reading, math)
 - iii. Staff to support intervention program and instruction
 - c. Expand curricular options

\$ 3,400,000.00 **\$ 3,394,487.11**

- Briefly describe the proposed activity (Column "E").
- Select the appropriate "Allowable Use Category" that best fits the activity from the drop down list (Column "C").
- Select the appropriate "Object Code" that best fits the activity from the dropdown list (Column "D").
If the desired object code is not listed, select "OTHER" and include a note in the justification narrative.
- Enter FTE, if any is associated with the activity item (Column "B").
- Enter budgeted amount (Column "F").
- Provide a brief narrative justification for the activity and budgeted amount (Column "H"). The sheet will auto sum the budgeted amounts as long as an OBJECT code is selected.

\$ Amount

**Budget
Justification
Narrative**

Total Expenditures: \$ 3,394,487.11
 Allowable Administrative Costs:
 Unbudgeted Funds: **\$ 5,512.89**
Proposed Activity

\$ 2,197,787.11 \$ 623,925.00 \$ 3,001,712.11

Activity #
FTE
Allowable Use Category
Object Code

FTE HRS Salary or hrly Salary for hrly Stipend Salary*FTE Assoc. Payroll Salary + Assoc. Insurance Total

Activity #	FTE	Allowable Use Category	Object Code	Description	Amount	FTE	HRS	Salary or hrly	Salary for hrly	Stipend	Salary*FTE	Assoc. Payroll	Salary + Assoc.	Insurance	Total
1.1		IIT	111	Pre-K to Kindergarten Transition Program	\$ 90,000.00										\$ 90,000.00
2.1a	24	RCS	112	K-3 rd Grade IAs (one in each Kindergarten, and one per grade level)	\$ 916,120.80		24	1500	\$ 17.43	\$ 26,145.00	\$ 627,480.00	\$ 288,640.80	\$ 916,120.80	\$ 338,400.00	\$ 1,254,520.80
2.1b	4	RCS	112	6 th -8 th Grade IAs	\$ 152,686.80		4	1500	\$ 17.43	\$ 26,145.00	\$ 104,580.00	\$ 48,106.80	\$ 152,686.80	\$ 56,400.00	\$ 209,086.80
2.1c	4	RCS	112	Special Education trained IAs	\$ 152,686.80		4	1500	\$ 17.43	\$ 26,145.00	\$ 104,580.00	\$ 48,106.80	\$ 152,686.80	\$ 56,400.00	\$ 209,086.80
2.1d	0.5	RCS	111	EB/ELA Teacher	\$ 35,570.00		0.5		\$ 39,000.00		\$ 19,500.00	\$ 8,970.00	\$ 28,470.00	\$ 7,050.00	\$ 35,520.00
2.1e	1	RCS	111	Special Education Teacher trained in EB, Equity and Culturally Responsive Teaching practices	\$ 94,400.00		1		\$ 55,000.00		\$ 55,000.00	\$ 25,300.00	\$ 80,300.00	\$ 14,100.00	\$ 94,400.00
2.2a	1	RCS	112	One bilingual IA	\$ 36,366.83		1	875	\$ 17.43	\$ 15,251.25	\$ 15,251.25	\$ 7,015.58	\$ 22,266.83	\$ 14,100.00	\$ 36,366.83
2.3a	11	IIT	111	K-6 summer school and extended day certified instructors	\$ 40,150.00		11			\$ 2,500.00	\$ 27,500.00	\$ 12,650.00	\$ 40,150.00		\$ 40,150.00
2.3b	11	IIT	112	K-6 summer school and extended day IAs	\$ 50,386.64		11	180	\$ 17.43	\$ 3,137.40		\$ 34,511.40	\$ 15,875.24	\$ 50,386.64	\$ 50,386.64
3.1	0.5	IIT	111	Assessment Coordinator to develop a program and calendar that streamlines assessment and minimizes the use of instructional time for testing.	\$ 47,200.00		0.5		\$ 55,000.00		\$ 27,500.00	\$ 12,650.00	\$ 40,150.00	\$ 7,050.00	\$ 47,200.00
4.1	4.25	H&S	111	Hiring of TOSAs who are trained in best-practice equity processes and procedures to work with students with behavioral issues and their families	\$ 401,200.00		4.25		\$ 55,000.00		\$ 233,750.00	\$ 107,525.00	\$ 341,275.00	\$ 59,925.00	\$ 401,200.00
5.1	2	H&S	111	Mental Health Counselors	\$ 159,600.00		2		\$ 45,000.00		\$ 90,000.00	\$ 41,400.00	\$ 131,400.00	\$ 28,200.00	\$ 159,600.00
6.1	0.5	H&S	113	Alternative Ed. /Drop-Out Prevention Administrator	\$ 67,640.00		0.5		\$ 83,000.00		\$ 41,500.00	\$ 19,090.00	\$ 60,590.00	\$ 7,050.00	\$ 67,640.00
6.2	0.5	H&S	111	Alternative Ed. /Drop-Out Prevention Counselor	\$ 39,170.00		0.5		\$ 44,000.00		\$ 22,000.00	\$ 10,120.00	\$ 32,120.00	\$ 7,050.00	\$ 39,170.00
7.1	1	WRE	111	CTE Teacher 6th-8th	\$ 94,400.00		1		\$ 55,000.00		\$ 55,000.00	\$ 25,300.00	\$ 80,300.00	\$ 14,100.00	\$ 94,400.00
7.3		WRE	5xx	PE Classroom	\$ 45,000.00										\$ 45,000.00
7.4		WRE	5xx	Playground Area	\$ 15,000.00										\$ 15,000.00
7.5		WRE	5xx	Instruments for the Music Program	\$ 30,000.00										\$ 30,000.00
8.1	1	OCE	112	Bilingual Liaison	\$ 52,984.24		1				\$ 26,633.04	\$ 12,251.20	\$ 38,884.24	\$ 14,100.00	\$ 52,984.24
8.2		OCE	111	Translator	\$ 15,000.00						\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
9.1		OCE	111	Engagement Coordinator: Develop an engagement program, an annual survey, collect results and analyze the data.	\$ 15,000.00						\$ 15,000.00		\$ 15,000.00		\$ 15,000.00
		Othe		Charter School Allotment	\$ 220,000.00										\$ 220,000.00
				Benefits (Insurance)	\$ 623,925.00										\$ 623,925.00

Part One: General Information

Lebanon Community School District
485 S. 5th Street
Lebanon, OR 97355
Superintendent: Bo Yates
Assistant Superintendent: Jennifer Meckley

Part Two: Narrative

Brief description of your school district/eligible charter school:

Lebanon Community School District (LCSD) serves approximately 4202 students in a semi-rural bedroom community with a growing population and recent surges in the business and academic community. There are eight schools; four K-5/6, two K-8, one middle school, and one high school. There is an alternative option academy for secondary students who are at-risk. There is one charter school that is K-8, Sandridge. 52% of our students are male, 48% female, and we have 4 students who identify as non-binary. Less than one percent of our students are migrant or from officially recognized Native American tribes. Five percent of our students' first language is not English, and one percent were born outside of the US. Student ethnic demographics are as follows: 6% mixed race; 11% Hispanic/Latinx; 1% Native American; 1% Asian, .5% Black, and 80% White.

Lebanon hosts the sixth largest osteopathic medical college in the US. A brand new, state-of-the-art Veteran's Home has been added, and these two entities, along with the Good Samaritan Hospital organization, the city of Lebanon, and the school district, have created a large multi-use area which houses a four-star hotel and fine dining. The downtown area is growing new businesses. There are many organizations that have come alongside the district, and this sets the stage for a wealth of support in terms of partnerships and planning.

In 2010 we did a long-term visioning process that collected input from almost 15% of the city's population, and the 2020 vision was born. From the direction of that vision, we have spent significant funds on training and professional development. We currently have early releases in every building K-12 every Wednesday for afternoon Professional Development (PD) and Professional Learning Communities (PLCs). We provide training for new teachers outside of the school year. We are an Achievement Via Individual Determination (AVID) district with trained staff in every building. We have implemented Positive Behavior Interventions and Supports (PBIS), Response to Intervention (RTI), Educational Non-Verbal Yardsticks (ENVoY). We have done professional development in the areas of Social Emotional Learning (SEL) and Equity work. We participated in the Equal Opportunity Schools (EOS) Grant to focus on Advanced Placement (AP) enrollment of historically underserved students and developed support systems for academic success. We have devoted time and funds in mental health support, suicide prevention, racial-equity work, culturally responsive teaching strategies, and more.

Our Overarching District Goals are as follows:

1. Increase student achievement by 3% each year.
2. Ensure that 90% of each cohort read at grade level (40% or higher on the STAR assessment) by the end of 3rd grade.
3. 90% cohort graduation on-time (4 years).

LCSD has directed targeted support toward programs that provide immediate supports for students below grade level or at-risk. We implemented a limited summer school program for Kindergarten through 6th grade last summer for six weeks. We have a strong commitment to helping all students rise to grade-level achievement standards and pursue this goal with aggressive passion.

Our focal groups require specific and targeted supports which we are addressing as we learn from the data and engagement activities. However, the one area we have been working on for years, which remains a significant challenge is in Special Education (Sped). LCSD has 19% of students receiving services, with more referred and reviewed daily. Teacher caseloads are high, and our ability to increase staffing has proved challenging. We continue to develop systems with a strong foundation that supports both academic and behavioral issues.

We already have ongoing professional development, training, and program implementation imbedded in our district culture. Still, even with all of these efforts, the academic and social and emotional growth and progress of our students need more resources and support. The fact of the matter is that we do not have sufficient personnel to implement the programs, systems, and processes for which we have been trained. Our staff produce results, but the scope is limited due to staffing and resources.

Exact need(s) or issue(s) SIA funding will address as outlined in your three-year plan and as it relates to the two purposes stated in the law (meeting students' mental & behavioral health needs and reducing disparities and increasing academic achievement)

Based on the data we have collected and the input we have gathered, we know that the areas we must address are as follows:

- Kindergarten transition/preparation
- Early Literacy K-3 including English Language acquisition
- Social, emotional, mental, and behavioral support for students
- Personal safety in terms of a positive and inclusive climate, the elimination of bullying, and improved inclusion of our diverse sub-groups.
- A well-rounded program that increases academic and extra-curricular opportunities for all students and extends access to all students by mitigating barriers.

Kindergarten transition is vital because, according to the Oregon Department of Education (ODE) Kindergarten-readiness data LCSD has the lowest Kindergarten readiness scores in the county, and Linn County is one the lowest in the state. We need to assess which areas are of greatest need among the students so we can determine staffing and resource levels.

Early literacy support is an immediate need due to the fact that only 46% of our 3rd graders are at grade level, as reported by the state report card. We need Instructional Assistants (IAs) in each Kindergarten class to decrease the ratios of student to teacher in order to support the readiness deficiencies and provide additional literacy supports for the classroom teachers. We also want to have one dedicated IA for grades 1st through 3rd to ensure the fidelity of the interventions. Summer school and extended day programs that will allow the district to provide increased support in the form of interventions and small-group or individual instruction. Summer school will also decrease the amount of time students who struggle, go-between school years, which supports the retention of learning.

Our largest subgroup of students with behavioral, social/emotional, or mental issues is in Special Education. There are 194 students in grades Kindergarten through 3rd grade on Special Education Individual Education Plans (IEPs) with 45 currently in the referral process and another 25 projected to be referred before they end of the school year. Of our 800 Sped students K-12, 22% have behavior as part of the IEP. Sped students have disproportionate numbers of referrals, suspensions, and expulsions as related to the size of their population as compared to other subgroups.

The need for behavioral support in the form of TOSAs who are trained in Equity and Cultural Responsiveness will allow the district to analyze and reflect on the data from an equity perspective they interact with and learn from students and staff as they identify systems issues and inequities and develop better processes and systems to support all parties. However, some behaviors are rooted much more deeply and need specialized support. Mental health specialists are needed to deal with those issues that are currently bogging down our behavioral staff, academic counselors, teachers, and administrators. The periodic support received through the county is simply not sufficient to meet the needs.

The TOSAs will work with all of our other system teams (PBIS, RTI, AVID, etc.) to develop comprehensive building systems to address climate and safety issues presented in our findings as we gather data and observe current practices with the intent of implementation of rules and procedures that are fair and equitable while still manageable for staff. Inclusivity is a need that can be addressed with a systemic solution that involves all stakeholders and meets the diverse needs of our focal group populations.

The addition of support for an alternative education program to prevent drop-out and support at-risk students is necessary due to the particular needs of students who have reached the secondary level, and the supports of the primary level were not able to bring the students in line academically, behaviorally or in both areas. Specifically, adding a counselor to address the behavioral and social-emotional needs of students will provide much needed one-on-one support and guidance.

LCSD wants to increase access to Physical Education (PE), Music, and Career and Technical Education (CTE) programs with funds used to add Full-time employees (FTE) and resources, as well as use capital outlay to add a PE classroom and a playground. Additional course offerings at the middle school level and opportunities for exploration of career-related programs at the

younger grades will help to provide knowledge of post-secondary options and potentially encourage completion through high-school. Providing more electives and activities will increase student buy-in and help to impact attendance and behavior positively.

PART THREE: Community Engagement and Input

Describe your approach to community engagement. Include who you engaged, frequency/occurrence, how you ensured engagement of staff and focal student groups, key information you collected, who you partnered with in the engagement efforts. (250 words or less)

Community engagement work focused on discovery of pertinent information to identify areas of concern. Groups needing support include the following groups (all groups engaged in the process and will participate continuously from now on): Special Education; low SES; Minorities; and other groups with gaps, needs, or deficiencies. The focus is on improving academic achievement, closing achievement gaps; and, addressing social/emotional/behavioral issues and barriers. Input collected includes disaggregated stakeholder perception data and longitudinal academic and behavioral data.

We developed and disseminated surveys, conducted evening invitational meetings in the schools, conducted round table discussions with various stakeholder groups, and invited as many community members as possible to participate. We provided time for staff during paid work hours and meeting times to seek input and encourage contributions from classified and certified employee groups. We partnered with numerous groups and official entities. The local Chamber of Commerce; Optimist Club; Athletic Booster Club; Boys and Girls Club; Samaritan Medical Organization; the local medical college, the community college; as well as Live Longer Lebanon community coalition group all provided access to diverse community member groups and helped encourage participation of stakeholders in the surveys, meetings, and conversations conducted to solicit information and input.

All invitations and information for families and community members were produced in bi-lingual format to ensure inclusion of the local Latino community, which is our largest minority group. Engagement activities monthly and ensure that targeted populations have activities to which they are proactively invited. (241 words)

Self-assessment about the quality and nature of your engagement of focal students, families, and staff. If the goal is meaningful, authentic, and ongoing community engagement, where are you at in that process? What barriers, if any, were experienced, and how might you anticipate and resolve these issues in future engagements? (500 words or less)

This process must be meaningful and productive, so we have taken care to ensure that the work is done with forethought and planning to include all groups and connect with stakeholders. Our focus was and continues to be two-fold; identifying and addressing student issues and supporting staff to effect change. The impetus is helping students with needs that impact success. Focal groups of this process are Special Education students; students with disabilities, behavioral

issues, or mental health issues; students impacted by issues of equity due to race, ethnicity, or gender; students with gaps in learning due to mobility or other socioeconomic circumstances; underprivileged students; and, families in need.

Providing staff with the resources and training to implement the systems and processes is vital for success. Staff has been provided surveys, included in focus group conversations, and given opportunity to give input regularly. Classified and certified staff have provided significant information to the process and will be included continuously.

The process has been guided by the precepts that we must gather enough accurate information to assess the situation effectively and then address issues effectively. We utilized external specialists to develop and implement an engagement process to disseminate information, solicit needed input, and review feedback. In order to ensure that information is accurate, we provide opportunities for input that are confidential.

As part of the process, there were glitches in learning the best methods for communicating with parents about the nature of our efforts. We discovered that having multiple points of communication is vital. We now ensure that bi-lingual information and survey links are included on the district website and all school websites. We provide hardcopy and electronic information to all stakeholder groups. We also discovered areas that our surveys can be adjusted to become annual data collection tools.

In general, our system of engagement has developed into a sustainable cycle-model of input solicitation from stakeholder groups; examination and analysis of student data; examination of input from stakeholders; adjustments in practice as determined by the data; and, communication back to the stakeholders.

What relationships or partnerships will you cultivate to improve future engagement? (150 words or less)

The district enjoys established relationships with the local Chamber; Optimist Club; Booster Club; Boys and Girls Club; Samaritan Health; Western COMP (medical college) LBCC; Live Longer Lebanon community coalition; City of Lebanon; Veteran's Home; and, the local Ministerial association. We will continue to work with them as we develop options for our students. We are part of the Regional Racial Equity group focused on engagement and support for our focal groups and will involve that in our SIA implementation.

We collaborate with all stakeholders to improve our community. LCSD will continue reaching out to groups as we discover them. We will utilize established communication and input methods to maintain interactive support for our efforts. Website updates and a newsletter outline the work, the process, upcoming opportunities for engagement and results as discovered will be disseminated through all existing communication methods as well as provided at district and building-level events. (149 words)

What resources would enhance your engagement efforts? How can ODE support your continuous improvement? (150 words or less)

Schools need a comprehensive support system from the state that includes: interim SBAC assessments and results or other assessment information; state-funded support systems for academic and behavioral issues; state provided best-practice trainings that are concise and efficient and do not require extensive professional development; and processes where the state provides the data and information in a simple format that does not require district staff to duplicate information from the state into other forms and documents.

A district collaboration page on the ODE website that shares strategies and processes for other districts to see what is being done in other parts of the state would be helpful as well. Any processes or systems that can be coordinated at the regional or state level to leverage funding or support would also help districts to provide more for their students and families. (141 words)

Districts are required to upload 5 artifacts of engagement (survey data, meeting minutes, photos, other documents, etc.). Why did you select the artifacts you did? How do they show evidence of engaging student populations, families, and the community? (250 words or less)

Artifact 1 – Parent/Guardian Survey & Community Survey, Responses, and Summaries of Quantitative Responses

Rationale: This document shows the number of individuals who participated in our survey from the parent/guardian (608 responses) and the community (47 responses) groups. It reflects the opinions and perceptions of these stakeholders. It was a bilingual survey to ensure as much access as possible. It was also an anonymous survey allowing for freedom of response. The comments were added to the comments collected from parent/guardian focus group conversations and other input sessions. All comments were coded and assessed in a qualitative format, and the summary is found in Artifact 5

Artifact 2 – Student Survey, Responses, and Summaries of Quantitative Responses

Rationale: This document shows the responses of 1614 students. There were 524 who self-identified as of an ethnicity in our focal groups. The comments of those students are reflected in a separate section in the qualitative data from our focal groups in Artifact 5. It was a bilingual survey to ensure as much access as possible. It was also an anonymous survey allowing for freedom of response. The comments were coded and assessed in a qualitative format and the summary is found in Artifact 5.

Artifact 3 – Staff Survey, Responses, and Summaries of Quantitative Responses

Rationale: This document shows the responses from 137 staff members. It reflects opinions and perceptions of these stakeholders. It was an anonymous survey allowing for freedom of response. The comments were added to the comments collected from teacher focus group conversations and other input from staff. All comments were coded and assessed in a qualitative format, and the summary is found in Artifact 5

Artifact 4 – Qualitative Data Analysis and Summary

Rationale: This document shows a summary of the primary perceptions of participants in our surveys, focus groups, presentations, and other input sessions. The comments were reviewed to determine which category of expression they fit best: generally positive, e.g., “my school is great” or “my child is happy at school”; expressing a barrier to learning for students, e.g., “math is too hard for me”; or, requesting change or improvement, e.g., “we need more electives.” Each specific concept stated was categorized whenever possible to allow for quantitative analysis (e.g., teachers, food, climate, etc.) The areas with the most comments are reflected in the summary.

Artifact 5 – Photos from Presentations and Focus Group Conversations

Rationale: These photos show physical engagement of stakeholders in the process. They were taken during presentations and focus group conversations. There were no photos taken in small student classes or focal groups due to a desire to make the conversations as comfortable as possible.

Describe the strategies (at least two) that you executed to engage each of the focal student groups, and their families present within your district and community. Your response should include why the strategies were used. (500 words or less).

Strategy 1 – Design an informational communication plan in multi-modal, bi-lingual formats to provide a foundation for the request for engagement from student and family stakeholder groups.

We developed a message for all stakeholders explaining: the need for change in our district; the purpose of the upcoming activities; the nature of our process; and, the future opportunities to participate in the process. The message was presented verbally or in written (hardcopy and electronic) format to each group as part of the activities listed in the next section. The message was translated into Spanish and disseminated to the Latino community and Spanish-speaking students and family stakeholders.

Rationale: It is vital to have a clear and concise message to explain the need for input to improve student achievement and address the issues and barriers that confront students. The message needed to be disseminated to each stakeholder group and as many community partners and members as possible.

The need for multiple modalities and Spanish language translations was evident due to the fact that it would significantly increase ease of access for participation for all student and family stakeholders. Verbal information was stated at meetings (with bi-lingual meetings as an option), in focus group conversations (with bi-lingual options), and in presentations to stakeholder groups. Printed information was produced and translated to Spanish and included in all documents and handouts. Written information is also posted on all pertinent websites where students and families can access the information.

Strategy 2 – Coordinated multi-modal, bi-lingual input opportunities to engage students and family stakeholders.

Information has been solicited from our students and families as part of the data collection needed to assess our current situation as well as inform new work to be done to effect change. The methods for input (surveys, meetings, and focus groups) are fully described in the activities listed in the next section. All input options include the confidentiality of responses to ensure optimum levels of honesty in response from participants.

Rationale: Input directly from the students and their families related to the needs, barriers, and issues surrounding their success academically or in the social/emotional realm is necessary to gauge improvement efforts. Only by requesting engagement in the process and offering opportunity for input and engagement in the process can we address the situation.

(379 words)

Describe the ACTIVITIES (at least two) that you executed to engage each of the focal student groups and their families. Your response should include why the activities were used. (500 words or less)

Activity 1 – Presentations

Presentations were made to student groups and families during the school day (students) and in the evenings (families). Presentations included the informational background and data that informed the district’s impetus for implementing a process to solicit information to initiate the creation of a support system for addressing issues that negatively impact students. Information was presented that related to the disparity in academic achievement due to ability, equity, behavioral issues, social/emotional issues, economic disparity, or other barriers to learning. During the presentations, participants were given information about providing input in open or in confidential/anonymous ways. Presentations were held in English and in Spanish to students and families.

Rationale: Getting the information out was inherently necessary to create awareness of the issues and the opportunities to participate. Presentations were a primary vehicle of communication due to the level of efficiency, ease of implementation, and the ability to increase the scope of implementation on a continuous basis.

Activity 2 - Focus Groups

Focus groups of students and focus groups for parents/families were held in schools during the school day (students) and evenings (families). Groups participated in a guided process with questions. Notes were taken to reflect the responses and input.

Rationale: Focus groups allow for investigation into the perceptions of targeted groups. Groups of similar characteristics can expand upon thoughts generated by the group and provide fuller understanding of the responses. Groups can also increase the comfort of participants and allow for frank and honest input. Focus groups also eliminate any communication barriers due to language or literacy issues.

Activity 3 – Surveys

Anonymous, bi-lingual surveys were sent out in electronic format to students and parents/guardians requesting demographic and other data as well as input for the process. There were multiple-choice, fill-in-the-blank, and open-ended questions.

Rationale: Survey format provided an anonymous platform for enhanced, frank, and honest input. Survey data could be analyzed quantitatively and qualitatively. Limited scope questions (multiple-choice, etc.) allowed for quantitative analysis. Open-ended questions allowed for anecdotal responses and personal opinion data.

(332 words)

Describe the STRATEGIES (at least two) that you used to engage staff. Your response should include why the strategies were used. (500 words or less)

Strategy 1 – Design an informational communication plan to provide a foundation for the request for engagement from staff.

We developed a message for all stakeholders explaining: the need for change in our district, the purpose of the upcoming activities, the nature of our process; and, the future opportunities to participate in the process. The message was presented verbally or in written (hardcopy and electronic) format to each group as part of the activities listed in the next section.

Rationale: It is vital to have a clear and concise message to explain the need for input to improve student achievement and address the issues and barriers that confront students. The message needed to be disseminated to each stakeholder group and as many community partners and members as possible. The need for multiple modalities was evident due to the fact that it would significantly increase ease of access for participation for all staff. Verbal information was stated at meetings, in focus group conversations, and in presentations during meetings. Printed information was included in all documents and handouts. Written information is also posted on all pertinent websites where staff can access the information.

Strategy 2 – Coordinated multi-modal opportunities to engage staff.

Information has been solicited from staff as part of the data collection needed to assess our current situation as well as inform new work to be done to effect change. The methods for input (surveys, meetings, and focus groups) are fully described in the activities listed in the next section. All input options include the confidentiality of responses to ensure optimum levels of honesty in response from participants.

Rationale: Input directly from staff related to the needs, barriers, and issues surrounding student success academically or in the social/emotional realm is necessary to gauge improvement efforts. Only by requesting engagement in the process and offering opportunity for input and engagement in the process can we address the situation.

(315 words)

Describe the ACTIVITIES (at least two) that you used to engage staff. Your response should include why the activities were used. (500 words or less)

Activity 1 – Presentations

Presentations were made to staff during the workday. Presentations included the informational background and data that informed the district’s impetus for implementing a process to solicit information to initiate the creation of a support system for addressing issues that negatively impact students. Information was presented that related to the disparity in academic achievement due to ability, equity, behavioral issues, social/emotional issues, economic disparity, or other barriers to learning. During the presentations, staff were given information about providing input in open or in confidential/anonymous ways.

Rationale: Getting the information out was inherently necessary to create awareness of the issues and the opportunities to participate. Presentations were a primary vehicle of communication due to the level of efficiency, ease of implementation, and the ability to increase the scope of implementation on a continuous basis.

Activity 2 – Group Input

During meetings and presentations, staff participated in a guided process with questions. Notes were taken to reflect the responses and input.

Rationale: Group conversation allows for investigation into the perceptions of staff. Collectively, staff can expand upon thoughts generated by the group and provide fuller understanding of the responses. Groups can also increase the comfort of participants and allow for frank and honest input.

Activity 3 – Surveys

Anonymous surveys were sent out in electronic format to staff requesting demographic and other data as well as input for the process. There were multiple-choice, fill-in-the-blank, and open-ended questions.

Rationale: Survey format provided an anonymous platform for enhanced, frank, and honest input. Survey data could be analyzed quantitatively and qualitatively. Limited scope questions (multiple-choice, etc.) allowed for quantitative analysis. Open-ended questions allowed for anecdotal responses and personal opinion data.

(273 words)

Describe and distill what you learned from your community and staff. What you learned or are actively learning. How you applied the input to inform your planning (250-500 words)

LCSD reached out to all stakeholder groups. The students, staff, parents, and community groups were all offered the opportunity to answer a survey with quantitative and qualitative answer options. Students in the focal groups and their parents were also invited to participate in focus group and small group conversations to gather qualitative information.

- 1614 students - 3729 comments: 47% positive responses, 37% changes desired, 16% felt there were barriers to their education. Primary areas for change were: climate, inclusivity, safety, bullying, rules, disengagement, and specific course issues with core subjects.
- 545 focal group students - 1636 comments: 39% positive, 38% changes desired, 23% felt there were barriers. Primary areas for change were: climate, inclusion, bullying issues, academic support needs, disengagement, and specific core course issues
- 608 parents - 1137 comments: 66% positive, 33% change desired, 1% barrier mentioned. Primary areas for change were: communication, climate, inclusion, bullying, and content-specific issues.
- 150 staff – 517 comments: 13% positive, 87% change desired. Primary areas for change were: work-load, prep/planning time, professional development, increasing instructional time, and addressing behavior.
- 47 Community members – 335 comments: 7% positive, 93% change desired. Primary areas for change were: college-career preparation, communication, and teacher quality.

These findings have been incorporated in our SIA plan in the following ways:

1. Inclusivity of focal groups will be supported by the addition of language-specific supports provided by the bilingual Liaison, the translator, and the engagement coordinator. Ongoing community engagement will be the primary focus. Working with the administration at the building and district level, these positions will provide information for all district programs with input from all focal groups.
2. Climate, behavior, and rules issues will be part of the TOSA work in coordination with existing district programs. Mental health professionals will support this work. The alternative education program is an important part of this strategy as well.
3. Academic support will be addressed with the additional IAs, Sped staff, and the extended day and summer school programs.
4. A well-rounded education program addresses many of the comments about disengagement, preparing for college and careers, and increasing courses and programs that meet diverse student interests and increases intrinsic motivation and engagement in school.

PART FOUR: Data Analysis

Describe the data sources used and how the data informs equity-based decision making (150 words)

Data sources included: Summative Assessment Data (SBAC, EasyCBM, STAR); Behavioral Data (SWIS, Attendance Data); Academic Achievement (3rd Grade Literacy and Math, 9th Grade On-Track, Graduation Rates); and Survey Responses from focal student groups/families, staff, and the community (Quantitative and Qualitative).

Information solicited from the focal groups was the primary data source for the development of a district-wide understanding of who these students and families are and what their perceived needs are as things stand now. We understand clearly that emotional needs must be met in order for school to be a safe and positive place for all students. Academic achievement is contingent on

many things, but attendance and participation are two of the largest contributors, and for the focal groups, this data supports the need for significant support at the small group and individual level to develop a cohesive system of academic and social/emotional support to bridge the achievement gap. (150 words)

EQUITY LENS: Describe how you used the equity lens or tool (250 words or less)

Lebanon Community School District has a history of disaggregating data down to the sub-group level to determine gaps and needs for equitable responses to the needs of historically underserved populations. The equity lens was reviewed by the SIA grant writing team and disseminated to all leaders involved in the engagement process, the data collection and analysis, and the overarching design of the proposed plan for the SIA grant.

All data was reviewed in light of the equity lens. All plan aspects are designed to address the needs uncovered in the engagement and data analysis and reflect the priorities of ODE and the district in the identified areas of the grant. The need for additional instructional staff was showcased in the input from staff who overwhelmingly concurred that there is not enough time for them to implement all of the strategies they have been trained in due to large class sizes, or classes with many students with diverse needs.

Our district plan involves providing enough staff to meet the needs of early learners, emerging bilingual students, students with special needs, and historically underserved and marginalized population students. Increasing staff who have been trained in Culturally Responsive Teaching practices, Socio-Emotional Learning curriculum, Racial Equity practices, and ENVoY behavior management strategies will ensure that every student has at least one staff member who is paying attention to their needs and helping to develop the academic and social/emotional strategies that will lead to success in all areas. (243 words)

PART FIVE: Student Investment Account (SIA) Plan Outcomes:

Outcome #1: Increase academic achievement for students, including reducing academic disparities for identified student groups

Outcome #2: Meet students’ mental or behavioral health needs

Outcome #3: Ongoing Community Engagement

1.How are the resource allocations in your budget reflective of the outcomes you are trying to achieve?

...

2.Where do you expect to put most of your focus, resources and energy in the first year?

Our priorities for the first year are as follows:

1. Staffing of the positions we need filled in order to do the work we have set before us.
2. PD and training to ensure fidelity of implementation
3. Comprehensive calendar of programs and events to coordinate district work
4. Collaboration for planning
5. Implementation of the following:
 - a. Extended day and summer school programs
 - b. Pre-K transition program
 - c. ELA and Early Literacy support and interventions
 - d. Alt Ed/Drop-Out Prevention Program
 - e. Inclusion of focal groups
 - f. Ongoing community engagement

3. In what ways might your priorities shift within your plan based on resource availability?

If staffing positions are not wholly possible...

Student Investment Account: Year One, Plan A (2020-2021)

ODE Outcome #1: Increase academic achievement for students, including reducing educational disparities for identified student groups

LCSD Strategy #1: Kindergarten Transition

Theory of Action: If we assess pre-Kindergarten students for academic and social/emotional readiness, we can ensure appropriate staffing and resources at the Kindergarten level to address disparity and inequities.

Measures of Evidence for Strategy #1

1. Disaggregated benchmark data in ELA for Kindergarten
2. Purchase and implementation of evidence-based reading intervention materials
3. Teacher feedback on the effectiveness of the program
4. Number of students at grade level at the end of each year.

Activity 1.1 – **Pre-K Transition Coordinator**

Activity 1.2 – **Pre-K Transition Program Materials & Resources**

ODE Outcome #1 (Cont.)

LCSD Strategy #2: Early Literacy Focus

Theory of Action: If we focus on literacy in the early grades, more students will be on track by the end of third grade and ready to progress at the appropriate level.

Measures of Evidence for Strategy #2

1. Disaggregated benchmark data in ELA for grades Kindergarten through Third Grade.
2. Decreasing numbers of students needing interventions.
3. Aligned systems and programs (scope and sequence, etc.)
4. Number of students at grade level in each grade at the end of each year.

Activity 2.1 – Special Education Teachers and Instructional Assistants (IAs) trained in EB, Equity and Culturally Responsive Teaching practices

- 2.1a - 24 - K-3rd Grade IAs (one in each Kindergarten, and one per grade level)
- 2.1b - Four – 6th-8th Grade IAs
- 2.1c - Four – Special Education trained IAs
- 2.1d – 0.5 FTE EB/ELA Teacher
- 2.1e – Two – Special Education Teachers trained in EB, Equity and Culturally Responsive Teaching practices

Activity 2.2 – English Language Acquisition Support

- 2.2a One bilingual IA
- 2.2b Resources for EB/ELA instruction and support

Activity 2.3 – Summer School/Extended Day Programs

- 2.3a - K-6 summer school and extended day certified instructors
- 2.3b - K-6 summer school and extended day IAs
- 2.3c - Resources for summer school and extended day instruction and support
- 2.3d – Funding for Charter School Summer School and Extended Day Program

Activity 2.4 – ELA Intervention Resources

- K-3rd Grade programs for ELA interventions

Activity 2.5 – Professional Development

- 2.5a - Alignment of practices
- 2.5b - Teamwork and Collaboration
- 2.5c – Training
- 2.5d - Planning and Implementation

Activity 2.6 – Charter School Focus on Early Literacy

ODE Outcome #1 (Cont.)

LCSD Strategy #3: Assessment Specialist

Theory of Action:

If we have one person to oversee all testing in the district, we can streamline processes and utilize testing in a comprehensive system that maximizes the usefulness of data and minimizes classroom interruptions.

Measures of Evidence for Strategy #3

1. Hiring of Assessment Coordinator who will coordinate a district-wide program with teams and leadership at the building and district level.
2. Development of assessment program K-12
3. Development and implementation of an assessment calendar
4. Development of meaningful communication and reports for stakeholders.
5. Development of a longitudinal data collection program with reports

Activity 3.1 – **Hire Assessment Coordinator**

Activity 3.2 – **Evaluate current assessment practices and systems**

Activity 3.3 – **Determine changes in program**

Activity 3.4 – **Develop comprehensive program and calendar**

Activity 3.5 – **Develop longitudinal maintenance of data process**

ODE Outcome #2: Meet students’ mental or behavioral health needs

LCSD Strategy #4: Teachers on Special Assignment (TOSAs)

Theory of Action:

If our behavior program is based in best-practices associated with closing the gap and ensuring equity, our students will have a safe learning environment. If all of our behavior and academic programs have one primary point of leadership, our resources will be concentrated and focus and limit overlap and redundancy, making effectiveness, efficiency, and fiscal responsibility possible.

Measures of Evidence for Strategy #4

1. Hiring of TOSAs who are trained in best-practice equity processes and procedures to work with students with behavioral issues and their families in order to; examine the data related to behavior, attendance, and other issues; identify and rectify systemic issues that interfere with the students’ academic experience; and, provide support and appropriate recommendations and referrals.
2. Data collection and analysis by TOSAs
3. Collaboration activities with PBIS, RTI, PD teams and other leadership
4. Development and ongoing review and refinement of processes and systems
5. Behavior and academic data of students

Activity 4.1 – **Hire TOSAs**

Activity 4.2 – **Design framework for collaboration between teams and leadership**

Activity 4.3 – **Determine data collection and analysis process**

Activity 4.4 – **Train teams in collaboration expectations and outcomes**

Activity 4.5 – **Develop system for ongoing review with clear rubric for evaluating program**

Activity 4.5 – **Ongoing Professional Development**

ODE Outcome #2 (Cont.)

LCSD Strategy #5: Two District-Wide Mental Health Specialists

Theory of Action:

If we have mental health specialists that can address more serious issues with students, counselors, Special Education Staff, and other building-level personnel can provide services and effective systems for the general population of the school and create stability.

Measures of Evidence for Strategy #5

1. Hiring of Specialists
2. Referral information
3. Data related to students served

Activity 5.1 – **Hire Mental Health Specialists**

Activity 5.2 – **Provide training and PD related to district programs and systems**

Activity 5.3 – **Develop a referral process**

Activity 5.4 – **Collect and analyze data related to the program**

ODE Outcome #2 (Cont.)

LCSD Strategy #6: Alternative Education Program for Drop-Out Prevention at the Secondary Level

Theory of Action:

If we provide a program that meets the needs of at-risk students by providing appropriate supports and resources, students will be able to complete formal secondary education with a Diploma or GED.

Measures of Evidence for Strategy #6

1. Development of process and system
2. Handbooks and other related documents
3. Student behavioral and academic data
4. Completion data (Diploma acquisition or GED)

Activity 6.1 – **Alternative Ed. /Drop-Out Prevention Administrator**

Activity 6.2 – **Alternative Ed. /Drop-Out Prevention Counselor**

Activity 6.3 – **Review data on at-risk students & Determine need**

Activity 6.4 – **Develop comprehensive program w/ system for data collection and analysis**

Activity 6.5 – **Create documents (handbooks etc.) for communication**

Activity 6.6 – **Determine systems for coordination for student to enter and exit program**

ODE Outcome #2 (Cont.)

LCSD Strategy #7: Well-Rounded Educational System

Theory of Action:

If we provide a variety of programs and activities that enhance the experiences of students, the following will occur: attendance and behavior will improve; engagement in academic learning will increase; graduation rates will increase; and overall positivity towards school, relationships, and self-image will result.

Measures of Evidence for Strategy #7

1. Behavioral and academic data
2. Climate/Engagement surveys
3. Graduation rate

Activity 7.1 – **CTE Teacher**

Activity 7.2 – **CTE Lab**

Activity 7.3 – **PE Classroom**

Activity 7.4 – **Playground Area**

Activity 7.5 – **Instruments for the Music Program**

ODE Outcome #3: Ongoing Community Engagement

LCSD Strategy #8: Culturally Responsive Resources

Theory of Action:

If all programs, systems, and processes are communicated and developed with input from all focal groups and other stakeholders in a manner that respects cultural, ethnic, racial, and other social or individually determined identifiers, our schools will be welcoming and engaging for students and families. Attendance and engagement will increase, which will positively impact behavior, academic investment and achievement, and completion of secondary formal education.

Measures of Evidence for Strategy #8

1. Hiring of a bilingual Community Liaison to act as a communicator and resource for families and students
2. Hiring a translator to produce documents in Spanish and act as a communicator in coordination with the needs of the District
3. Climate/Engagement surveys
4. Communication documents
5. Systems created for ongoing reflection and input
6. Bilingual resources
7. Building and District websites

Activity 8.1 – **Bilingual Liaison**

Activity 8.2 – **Translator**

Activity 8.3 – **Develop a comprehensive scope of work for Bilingual Liaison**

Activity 8.4 – **Develop annual engagement survey**

Activity 8.5 – **Translate relevant documents and plan for ongoing updates**

Activity 8.6 – **Update building and district websites and plan for updates**

ODE Outcome #3 (Cont.)

LCSD Strategy #9: Stakeholder and Focal Group Engagement

Theory of Action:

If we have a coordinator of all engagement activities who can develop and implement an annual climate/engagement survey and then analyze and report out the findings to stakeholders in a comprehensive and informative manner, we will create a climate of communication and respect for all stakeholders.

Measures of Evidence for Strategy #9

1. Hiring an engagement coordinator to develop, implement and maintain an annual survey and other ongoing engagement activities
2. Climate/Engagement surveys
3. Communication documents
4. Systems created for ongoing reflection and input

5. Data analysis and reports from survey input.

Activity 9.1 – **Hire Engagement Coordinator**

Activity 9.2 – **Development of annual survey, process, and implementation plan**

Activity 9.3 – **Survey implementation**

Activity 9.4 – **Analysis of surveys and recommendations to leadership**

Activity 9.5 – **Development of communication plan for disseminating information**

Agenda Item 14

Consent Agenda

February 13, 2020 Meeting Minutes



Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

MEETING MINUTES

<p><u>BOARD MEMBERS PRESENT:</u> Tom Oliver, Chair Richard Borden Mike Martin Tammy Schilling</p>	<p><u>EXECUTIVE STAFF PRESENT:</u> Bo Yates, Superintendent Jennifer Meckley, Assistant Superintendent Tami Volz, Director of School Improvement Rachel Cannon, Director of Alternative Education William Lewis, Business Director</p>
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The meeting minutes were recorded by Executive Secretary Ruth Hopkins.

1. WELCOME AND CALL TO ORDER

Chair Tom Oliver called the meeting to order at 6:00 PM and led the Pledge of Allegiance.

2. AUDIENCE COMMENTS / LHS BASKETBALL COURT PUBLIC COMMENTS

Audience member Bonita Randklev came forward to share her support for naming the LHS basketball court after Dave Winters. She shared that he had been her teaching partner for most of her career at the high school. She felt that he was a great mentor to his peers and that it would be an honor to have the gym named after him.

Randklev further shared her concerns regarding the Student Success Act. She wanted to address the needs of the most vulnerable students in the district and shared her concerns about the district authentically engaging with parents of students. She indicated that it needed to out in the community for input. She also felt that rather than adding a TOSA position, more should go into the SEL learning program and maybe adding a licensed librarian for the district. She would like the district to go out and get more feedback from the community.

3. STAR

School Improvement Director Tami Volz shared math and reading STAR data. She reviewed the documents that were made a part of the information provided to the Board and is available online in the board packet. The information compares fall data to winter data and notes the change in scores. It indicates the students who are at benchmark, the students expected to pass state proficiency and the student grown percentile.

Superintendent Yates added that the leadership team had looked at the Student Growth Percentile, or SGP, and then drilled that down to individual classrooms to see which teachers were getting good results and which teachers were needing support.

Tami Volz indicated that the district is consistently looking at district data against the state data.

There was a discussion held around the data and the different numbers that was provided.

Member Tammy Schilling then asked for a step further. She asked what the biggest surprise was and what the next step was for administration. Tami Volz answered that they will look for gaps in the data and where to drill down. She said that they were pleased overall with what they saw.

Superintendent Yates added that it helps the conversations with building administration in that they are able to drill down to the grade level to see what is working in their buildings. He also shared the data for kindergarten readiness that was included in the board information and is available online to review. The data showed the whole state and compared different schools in Linn County.

There was a discussion around the kindergarten data that was presented.

4. ATTENDANCE AND BEHAVIOR UPDATE

Superintendent Yates then reviewed the attendance and behavior data for the district. He broke the data down to the number of students that are involved with the referrals. He also shared the attendance data and that it indicated all schools were down 1.5%. The numbers are better than what they have been.

Member Richard Borden asked if all schools used the same definition for referrals. Superintendent Yates said that Rachel Cannon had looked at that when she first came on board as the director of alternative education and made sure it was consistent across the district.

Chair Tom Oliver also expressed that this may be an area for SSA money to invest.

5. ALTERNATIVE EDUCATION UPDATE

Director of Alternative Education Rachel Cannon reviewed the information that was provided to the Board and was included in the information that is available online regarding the Response to Intervention, or RTI, process. She indicated that if the process is implemented successfully and with fidelity, then 80% of students should be successful with Tier 1, or green zone, interventions. If that doesn't work, then teachers go to their PLC teams and Tier 2, or yellow zone. Once a student is in the yellow zone, the team will create a plan for support for the student. If after 4 to 6 weeks, that student is still struggling, then they will go to a Tier 3, which will include more supports that are outside of the building. Sometimes they go to a district level support, which would be red zone, where they are taken out of the building and placed in an alternative setting for more intensive supports for behaviors.

Rachel then reviewed the different types of interventions and walked the board through all of the levels and what each one entails. The interventions are for both behaviors and academics. They are the same levels: green, yellow and red for both of them.

There was a discussion held around the RTI process.

6. NAMING OF THE LHS BASKETBALL COURT

Public comment has been positive regarding the naming of the LHS Basketball Court after Dave Winters. There have not been any negative comments regarding this that were brought forward to the Board.

Upon motion made by Member Mike Martin, duly seconded by Member Richard Borden, the board voted unanimously to approve the naming of the Lebanon High School basketball court in honor of Lebanon High School basketball coach and teacher, Dave Winters.

7. PERSONAL SERVICES CONTRACT FOR AUDITORS

Business Director William Lewis, III, notified the Board that the firm that has provided auditing services to the district, Accuity, LLC, notified the district on January 17, 2020 that they are discontinuing our auditing contract as of June 2020. Therefore, he is recommending Pauly Rogers for the district auditing firm moving forward. He has put a personal services contract before the board for the 2019-20 fiscal year.

Chair Tom Oliver asked what the annual contract amount was and William Lewis indicated it was \$35,000, which is a \$15,000 increase over our current contract. Chair Oliver also asked about going through the RFP process, which William Lewis indicated that timing was a big issue for going through the RFP process. Chair Oliver would like to cast a wide net and be as transparent as possible for the process.

William Lewis said with the current work load, that doing an RFP would be a challenge for this year. He said we could do a one-year contract, which would not be ideal, but then we could do an RFP at a later date.

Member Mike Martin added that he would be comfortable with that, as Pauly Rogers was the previous district auditor before Accuity. Lewis indicated that most districts in the state use Pauly Rogers.

Chair Oliver said that he would like to have a one-year contract with them, then go through a formal RFP process for a new auditor. We might end up with the same company, but he would like to go through the process and open it up to other firms.

Upon motion made by Member Richard Borden, duly seconded by Member Tammy Schilling, the Board voted unanimously to approve a one-year contract with Pauly Rogers for auditing services.

Chair Oliver added that he would like to be a part of the RFP process when it comes up.

8. SIA APPLICATION

Assistant Superintendent Jennifer Meckley shared about the Student Investment Act application. She thought we would be ready for a vote, but we are not there yet and this will be informational only. She shared about the engagement process and that there was a lot of a data to go through from the community forums, focus groups, surveys and feedback. There is a staff member who is currently working on coding the data that will go into the application. The intent is for the funding to be for the most vulnerable populations, and for students to get more face-to-face contact.

There was a discussion around the data that was included in the Board packet and is available online.

She indicated that this was the first draft of the SIA application. The district is looking for more engagement and more feedback, and then will continue working on the application.

There was a discussion around Measure 98 money and the plan for spending it as well. Superintendent Yates shared that we started with data, not with what people felt they wanted. He looked at the resources and what people felt the need was. He looked at special education students and what we were getting from the state for them. They looked at all of the students and weighted them with what we would like for extra support. The focus was at the high school for Measure 98 resources.

He added that there have been a lot of things they have learned through the process and a lot of time put into it. For everything that goes into the plan, they want to make sure it is something that can be executed. Special education is one area where we need to have increased academic improvement. Superintendent Yates felt it was reassuring that what the state wanted, the district has already started looking at.

Assistant Superintendent Meckley shared the growth targets and the accountability piece for the SSA money.

There was a discussion held around the performance growth targets.

The SIA application will be before the board for a vote at the March board meeting.

9. CONSENT AGENDA:

A. January 9, 2020 Minutes

Upon motion made by Member Richard Borden, duly seconded by Member Mike Martin, the Board voted unanimously to approve the January 9, 2020 Board meeting minutes as presented.

B. Hiring

Upon motion made by Member Mike Martin, duly seconded by Member Tammy Schilling, the Board voted unanimously to approve the hiring of Bart Baldwin, Evan Albrethsen, Ross Dilts, Kayla Marshall, and Dylan Taylor as presented.

C. Policies – First Reading

The Board approved the following policies be moved from first reading to second reading: BBF, BDDG, EDACB, EEF, GBA, GBEDA, GBEDA-AR, JEA, JEC, JGE and LBE-AR.

D. Policies – Second Reading

As follow up regarding the complaint policy, Assistant Superintendent Meckley indicated that she has contacted the charter school and they do not want our Board to hear their appeals.

Upon motion made by Member Tammy Schilling, duly seconded by Member Richard Borden, the Board voted unanimously to approve policies AC-AR, KL, KL-AR(1) and KL-AR(2) as presented on second reading.

10. APPOINTMENT TO FILL ZONE 5 VACANCY

Per board policy BBE, an applicant to fill a board vacancy must reside within the zone from which the vacancy has occurred. Todd Gestrin came forward as the only applicant to fill the vacancy that resided within Zone 5. He shared a brief background of his experience with the Board, which includes prior service on the Lebanon School Board and the budget board. He has retired from working 30 years as a banker. He has lived in Lebanon all of his life and has served on various boards and positions throughout the community.

Upon motion made by Member Richard Borden, duly seconded by Member Mike Martin, the Board voted unanimously to approve Todd Gestrin filling the Zone 5 vacancy, the term of which will end on June 30, 2021.

Member Todd Gestrin read the Oath of Office into the record, and signed in agreement to.

11. ELECTION OF VICE CHAIR

Member Richard Borden made a motion to elect Mike Martin as the Board Vice Chair for the remainder of the 2019-20 school year. Member Tammy Schilling seconded the motion. The motion carried unanimously, with Mike Martin abstaining.

12. DEPARTMENT REPORTS

A. Operations

There was no report for operations.

B. Human Resources

There was no report for human resources.

C. Finance

William Lewis provided data regarding the construction excise tax. It is a systems development charge that will be on square footage and is locally determined. The tax can be on old and new square footage. The maximum is \$1.35 for residential and \$.65 for non-residential. It is paid by the person undertaking the construction at the time the permit is issued and is a one-time tax at permit. There are some exemptions such as private schools, public buildings, HUD housing, hospitals, churches, ag buildings and senior care facilities.

The intent of the excise tax would be for brand new construction to help the district absorb the impact of new families coming in to the district with new construction. Existing facilities have already been paying property taxes into the community.

There was a discussion of whether or not the construction excise tax should be added to new construction only or for remodels as well.

William Lewis provided a conservative estimate of \$200,000 in revenue that the CET would provide. He talked about several points regarding what the City and he discussed. He will need to work with the City to develop the IGA, which is the official document.

Chair Oliver indicated that the money from the tax would go into a building maintenance fund. He shared that the facility assessment that the completed in the district indicated that

there were \$42.5 million worth of repairs that were listed for all of the buildings in the district. In a normal budget year, the district moves \$300,000 into the building maintenance fund for repairs. This year that did not happen because we were in a tight budget. He felt that as more residential land is developed around the city, we would be seeing more growth and felt the tax would be a help in maintaining the building needs in the district.

There was a discussion held around the construction excise tax and what it would entail.

Business Director William Lewis asked for a straw poll from the board members as to whether the district should move forward with working with the City to create a construction excise tax for new construction. Chair Oliver, Vice Chair Martin, Member Borden and Member Gestrin indicated they were in favor of moving forward with the construction excise tax. Member Tammy Schilling was not in favor of moving forward with the construction excise tax.

William Lewis asked if one of the board members would like to be a part of communicating with the city. Chair Oliver and Vice Chair Martin and Member Schilling were all willing to be a part of the process.

13. COMMUNICATION

A. Board

Vice Chair Martin mentioned that the newsletter at the high school is fantastic. He feels that Wendy Eilers is doing a great job with it, with all of the information being in one place and easily accessible.

B. Superintendent

Superintendent Yates said that he will have the high school come in for the next board meeting and give a presentation regarding grades. He also shared that he had an email from a substitute teacher that has worked at the high school and didn't want to go back, who now has been back there and feels that things are going very well there.

14. AUDIENCE COMMENTS

Audience member Jim Justus came forward to address the Board regarding having volunteers from veterans' groups to work at the schools and provide protection. He has talked to several organizations that do that type of training and some of them have agreed to do the training either free or for a substantial reduction in fees that are charged.

When he talked to the Board last time, he did not get a response, either negative or affirmative. He would like to know if the Board would consider something like this for security at the schools. He would like to know if they are interested in talking about it and he is willing to start the process again.

15. ADJOURNMENT

There being no further business before the Board, the meeting was adjourned at 8:09 PM.

Tom Oliver, Chair

Bo Yates, Superintendent

Agenda Item 14

*Consent Agenda
Policies – First Reading*

BOARD MEMORANDUM



To: Board of Directors

From: Jennifer Meckley, Assistant Superintendent

Date: March 3, 2020

Meeting Date: March 12, 2020

Re: Policy Updates

OSBA MARCH 2020 POLICY UPDATES – REVIEW AND RECOMMENDATIONS

Code	Title	OSBA Recommendation	DO Staff Lead(s)	Changes/DO Staff Comments	Recommend Adoption? (Yes/No)
GCA	License Requirements	Optional	Jen	District would like to update policy to reflect 90 day allowance by TSPC for hard to fill positions. Language updates also to comply with SB 155.	Yes
JHCD/JHCDA JHCD/JHCDA - AR	Medications	Required	Jen Lisa Murphy (Nurse)	District does not recommend providing or administering Naloxone as allowed by SB 655. All other language changes are acceptable.	Yes

OSBA Model Sample Policy

Code: GCA

Adopted:

License Requirements

The Board, in adhering to Oregon Revised Statutes (ORS), shall require all applicants selected for employment for positions that require licensing, to hold a valid Oregon license issued by the Teacher Standards and Practices Commission (TSPC) as a condition of employment. The district must be able to verify the current or pending license of applicants offered employment before the Board will consider approving their employment. Employees will hold a current license upon the first day of work with students.

For hard to fill positions, if an applicant's teaching license application with the TSPC is pending, the applicant may teach for 90 calendar days after the date of submission of the application, if the applicant has:

1. Submitted an application in the manner and form required by the TSPC, including payment of all required fees;
2. Completed a background clearance conducted by the TSPC that includes having:
 - a. Furnished fingerprints, if required;
 - b. Provided satisfactory responses to character questions in the form and manner required by the TSPC; and
 - c. Completed a criminal records check pursuant to state law and a background check through the interstate clearinghouse for revoked or suspended licenses, and is eligible for a teaching license.
3. Not been employed by the district under this 90 calendar day provision during the previous 12 months with a pending application for the same license.

This 90- calendar day teaching option will only be applied to those positions of high need, specialty areas or emergency assignments as determined by the district. The district will verify through TSPC the employee is properly licensed on the 91st calendar day after the application was submitted to the TSPC, if the employee's license application is pending and the employee is teaching in the district.

The district will complete a review of the applicant's employment history and verify through TSPC if there is an ongoing investigation or a substantiated report that may constitute sexual conduct as required by law prior to beginning employment.

The verification of licensure includes all license endorsements. It shall be each licensed staff member's responsibility to keep all endorsements current [and to submit them to the [superintendent's] office.

END OF POLICY

Legal Reference(s):

[ORS 339.374](#)
[ORS 342.120 - 342.203](#)

[OAR 584-050-0035](#)
[OAR 584-200-0020](#)

Senate Bill 155 (2019)
Senate Bill 216 (2019)

OSBA Model Sample Policy

Code: JHCD/JHCDA

Adopted:

Medications**/*

The district recognizes that administering a medication to a student and/or permitting a student to administer a medication to them self, may be necessary when the failure to take such medication during school hours would prevent the student from attending school, and recognizes a need to ensure the health and well-being of a student who requires regular doses or injections of a medication as a result of experiencing a life-threatening allergic reaction or adrenal crisis¹, or a need to manage hypoglycemia, asthma or diabetes. Accordingly, the district may administer or a student may be permitted to administer to them self prescription (injectable and noninjectable) and/or nonprescription (noninjectable) medication at school.

The district shall designate personnel authorized to administer medications to students. Annual training shall be provided to designated personnel as required by law in accordance with guidelines approved by the Oregon Department of Education (ODE). When a licensed health care professional is not immediately available, trained personnel designated by the district may administer epinephrine, glucagon or another medication to a student as prescribed and/or allowed by Oregon law.

A current first-aid and CPR card is required for designated personnel.

~~When a licensed health care professional is not immediately available, personnel designated by the district may administer to a student, epinephrine, glucagon or another medication to a student as prescribed and/or allowed by Oregon law.~~

The district reserves the right to reject a request for ~~district personnel to administer, or to permit a student to administer to them self, a when such medication~~ administration of medication at school, either by district personnel or student self-administration, if the medication is not necessary for the student to remain in school.

The superintendent and/or designee will require that an individualized health care plan and allergy plan is developed for every student with a known life-threatening allergy or a need to manage asthma, and an individualized health care plan for every student for whom the district has been given proper notice of a diagnosis of adrenal insufficiency. Such a plan will include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity.

A student may be allowed to self-administer a medication for asthma, diabetes, hypoglycemia or severe allergies as prescribed by an Oregon licensed health care professional, upon written and signed request of the parent or guardian and subject to age-appropriate guidelines. This self-administration provision also

¹ Under proper notice given to the district by a student or student's parent or guardian.

requires a written and signed confirmation the student has been instructed by the Oregon licensed health care professional on the proper use of and responsibilities for the prescribed medication.

A request to the district to administer or allow a student to self-administer prescription medication ~~or a nonprescription medication that is not approved by the Food and Drug Administration (FDA)~~ shall include a signed prescription and treatment plan from a prescriber² ~~or an Oregon licensed health care professional.~~

A request to the district to administer or allow a student to self-administer nonprescription that is not approved by the Food and Drug Administration (FDA) shall include a written order from the student's prescriber that meets the requirements of law.

A written request and permission form signed by a student's parent or guardian, unless the student is allowed to access medical care without parental consent under state law³, is required and will be kept on file.

If the student is deemed to have violated Board policy or medical protocol by the district, the district may revoke the permission given to a student to self-administer medication.

Prescription and nonprescription medication will be handled, stored, monitored, disposed of and records maintained in accordance with established district administrative regulations governing the administration of prescription or nonprescription medications to students, including procedures for the disposal of sharps and glass.

A process shall be established by which, upon parent or guardian written request, a back-up prescribed autoinjectable epinephrine is kept at a reasonably, secure location in the student's classroom as provided by state law.

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who ~~a staff member~~ the person believes, in good faith, is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

This policy shall not prohibit, in any way, the administration of recognized first aid to a student by district employees in accordance with established state law, Board policy and administrative regulation.

A school administrator, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration, in good faith and pursuant to state law, of prescription and/or nonprescription medication, ~~subject to state law.~~

A school administrator, school nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in Oregon Revised Statute (ORS) 339.866, ~~when~~ if that person

² A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

³ Subject to ORS 109.610, 109.640 and 109.675.

in good faith and pursuant to state law, assisted the student in self-administration of the medication; ~~subject to state law.~~

A school administrator, school nurse, teacher or other district employee designated by the school administration is not liable in a criminal action or for civil damages, ~~when~~ as a result of the use of medication if that person in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy; who is unable to self-administer the medication, ~~subject to state law~~ regardless of whether the student or individual has a prescription for epinephrine.

The district and the members of the Board are not liable in a criminal action or for civil damages ~~when a student or individual is unable to self-administer medication, when~~ as a result of the use of medication if any person in good faith, on school premises, including at a school, on school property under the jurisdiction of the district or at an activity under the jurisdiction of the district, administers autoinjectable epinephrine to a student or other individual, ~~subject to state law~~ with a severe allergy who is unable to self-administer the medication, regardless of whether the student or individual has a prescription for epinephrine.

The superintendent shall develop administrative regulations as needed to meet the requirements of law; ~~Oregon Administrative Rules~~ and the implementation of this policy.

END OF POLICY

Legal Reference(s):

ORS 109.610	ORS 475.005 - 475.285	OAR 581-022-2220
ORS 109.640		OAR 851-047-0030
ORS 109.675	OAR 166-400-0010(17)	OAR 851-047-0040
ORS 332.107	OAR 166-400-0060(29)	
ORS 339.866 - 339.871	OAR 333-055-0000 -055-00350115	Senate Bill 665 (2019)
ORS 433.800 - 433.830	OAR 581-021-0037	

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2012~~8~~); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2017~~9~~).

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration in Oregon Schools: A Manual for School Personnel* (~~2016~~).

OSBA Model Sample Policy

Code: JHCD/JHCDA-AR

Adopted:

Medications**/*

Students may, subject to the provisions of this administrative regulation, have prescription or nonprescription medication administered by designated personnel, or may be permitted to administer prescription or nonprescription medication to themselves.

1. Definitions

- a. “Medication” means any drug, chemical compound, suspension or preparation in suitable form for use as a curative or remedial substance taken internally or externally but not injected except for premeasured doses of epinephrine, medication to treat adrenal insufficiency and glucagon to treat severe hypoglycemia. Medication includes any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student’s Oregon licensed health care professional for asthma or severe allergies.
- b. “Prescription medication” means any medication that under federal or state law requires a prescription by a prescriber.
- c. “Nonprescription medication” means medication that under federal law does not require a prescription from a prescriber.
- d. “Adrenal crisis” means adrenal crisis as defined in Oregon Revised Statute (ORS) 433.800.
- e. “Adrenal insufficiency” means adrenal insufficiency as defined in ORS 433.800.
- f. “Notice of a diagnosis of adrenal insufficiency” means written notice to the district from a student or the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student’s primary care provider that includes the student’s diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat adrenal insufficiency crisis and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered.
- g. “Prescriber¹” means a doctor of medicine or osteopathy, a physician assistant licensed to practice by the Board of Medical Examiners for the state of Oregon, an Oregon-licensed, advance practice registered nurse with prescriptive authority, a dentist licensed by the Board of Dentistry for the state of Oregon, an optometrist licensed by the Board of Optometry for the state of Oregon, a naturopathic physician licensed by the Board of Naturopathy for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.
- h. “Qualified trainer” means a person who is familiar with the delivery of health services in a school setting and who is a registered nurse licensed by the Oregon State Board of Nursing, a doctor of medicine or osteopathy or a physician assistant licensed by the Board of Medical Examiners for the state of Oregon or a pharmacist licensed by the Board of Pharmacy for the state of Oregon.
- i. “Severe allergy” means a life-threatening hypersensitivity to a specific substance such as food, pollen, dust or insect sting.

¹ A registered nurse who is employed by a public or private school, ESD or local public health authority to provide nursing services at a public or private school may accept an order from a physician licensed to practice medicine or osteopathy in another state or territory of the U.S. if the order is related to the care or treatment of a student who has been enrolled at the school for not more than 90 days.

- j. “Asthma” means a chronic inflammatory disorder of the airways that requires ongoing medical intervention.
- k. “Designated personnel” means the school personnel designated to administer medication pursuant to district policy and procedure.

2. Designated Staff/Training

- a. The principal will designate personnel authorized to administer prescription or nonprescription medication to a student while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, as required by Oregon law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules and this administrative regulation.
- b. The principal will ensure the training required by Oregon law is provided to designated personnel. Training must be conducted by a qualified trainer. Training will be provided annually to designated personnel authorized to administer medication to students. The first year and every third year of training requires in-person instruction; during the intervening years, designated personnel may complete an online training that has been approved by the Oregon Department of Education (ODE) so long as a trainer is available within a reasonable amount of time following the training to answer questions and provide clarification.
- c. Training will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, the following: safe storage, handling, monitoring medication supplies, disposing of medications, record keeping and reporting of medication administration and errors in administration, emergency medical response for life-threatening side effects, allergic reactions or adrenal insufficiency and student confidentiality. Materials as recommended and/or approved by the ODE will be used.
- d. A copy of the district’s policy and administrative regulation will be provided to all staff authorized to administer medication to students and others, as appropriate.
- e. A statement that the designated personnel has received the required training will be signed by the staff member and filed in the district office.

3. Administering Premeasured Doses of Epinephrine to a Student or Other Individual

A premeasured dose of epinephrine may be administered by trained, designated personnel to any student or other individual on school premises who the personnel believes, in good faith, is experiencing a severe allergic reaction, regardless of whether the student or individual has a prescription for epinephrine.

4. Administering of Medication to a Student Experiencing Symptoms of Adrenal Crisis

A student experiencing symptoms of adrenal crisis while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from a school or a school-sponsored activity, may be treated by designated personnel and shall be subject to the following:

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal will designate one or more school personnel to be responsible for administering the medication to treat adrenal insufficiency;

- b. The designated personnel will successfully complete training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis in accordance with the rules adopted by the Oregon Health Authority;
- c. The student or the student’s parent or guardian must provide adequate supply of the student’s prescribed medication to the district;
- d. The district will require the development of an individualized health care plan for the student that includes protocols for preventing exposures to allergens, and establishes if or when a student may self-carry prescription medication when the student has not been approved to self-administer medication;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available staff member will immediately call 911 and the student’s parent or guardian.

5. Administering Medication to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
 - (1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
 - (a) The written permission of the student’s parent or guardian or the student if the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
 - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions from the prescriber, if any; and
 - (vii) Signature of the prescriber.

The prescription label prepared by a pharmacist at the direction of the prescriber, will be considered to meet this requirement if it contains the information listed in (i)-(vi) above.

- (2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:
 - (a) The nonprescription medication is necessary for the student to remain in school;
 - (b) The nonprescription medication is provided in the original manufacturer’s container by the parent or guardian of the student;
 - (c) The written instruction from the student’s parent or guardian for the administration of the nonprescription medication includes:

- (i) Name of the student;
- (ii) Name of the medication;
- (iii) Method of administration;
- (iv) Dosage;
- (v) Frequency of administration;
- (vi) Other special instructions, if any; and
- (vii) Signature of the student's parent or guardian.

If the written instruction is not consistent with the manufacturer's guidelines for the nonprescription medication, the written instruction must also include a written order allowing the inconsistent administration signed by a prescriber.

- (d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.
- b. An individualized health care and allergy plan will be developed for a student with a known life-threatening allergy and will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic reactions while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, and will include a determination on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- c. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
- d. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that the school is informed in writing of any changes in medication instructions;
- e. In the event a student refuses medication, the parent or guardian will be notified immediately, except where a student is allowed to seek medical care without parental consent. No attempt will be made to administer medication to a student who refuses a medication;
- f. Any error in administration of a medication will be reported to the parent or guardian immediately, except where a student is allowed to seek medical care without parental consent[, and documentation will be made on the district's Accident/Incident Report form]. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;

- g. Medication shall not be administered until the necessary permission form and written instructions have been submitted as required by the district.

6. Administration of Medication by a Student to Themselves

- a. A student, including a student in grade K through 12 with asthma or severe allergies, may be permitted to administer medication to themselves without assistance from designated personnel and is subject to the following:
 - (1) A student must demonstrate the ability, developmentally and behaviorally, to self-administer prescription medication and must have:
 - (a) A permission form from a parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675, and other documentation requested by the district must be submitted for self-medication of all prescription medications;
 - (b) If the student has asthma, diabetes and/or a severe allergy, a medication that is prescribed by a prescriber and a written treatment plan developed by a prescriber or other Oregon licensed health care professional for managing of the student's asthma, diabetes and/or severe allergy, and directs use by the student while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity. The prescriber will include acknowledgment that the student has been instructed in the correct and responsible use of the prescribed medication;
 - (c) The permission to self-administer the medication from a building administrator and a prescriber or registered nurse practicing in a school setting.

- (2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication and must have:
 - (a) The written permission of the student’s parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675;
 - (b) The student’s name affixed to the manufacturer’s original container; and
 - (c) The permission to self-administer medication from a building administrator.

- (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:
 - (a) The written permission of the student’s parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
 - (b) A written order from the student’s prescriber that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.

- b. The student may have in ~~his/her~~ their possession only the amount of medication needed for that school day, except for manufacturer’s packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
- c. Sharing and/or borrowing of any medication with another student is strictly prohibited;
- d. For a student who has been prescribed bronchodilators or epinephrine, the designated personnel will request that the parent or guardian provide backup medication for emergency use by that student. Backup medication, if provided, will be kept at the student’s school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
- e. Upon written request from a parent or guardian, and with a prescriber’s written statement that the lack of immediate access to a backup autoinjectable epinephrine may be life threatening to a student, and the location the school stores backup medication is not located in the student’s classroom, a process shall be established to allow the backup autoinjectable epinephrine to be kept in a reasonably secure location in the student’s classroom;
- f. A student shall not administer medication to themselves until the necessary permission form and written instructions have been submitted as required by the district;
- g. Permission for a student to administer medication to themselves may be revoked if the student violates the Board policy and/or this administrative regulation;
- h. A student may be subject to discipline, up to and including expulsion, as appropriate;
- i. A student permitted to administer medication to themselves may be monitored by designated personnel to monitor the student’s response to the medication.

7. Handling, Monitoring and Safe Storage of Medication Supplies for Administering Medication to Students
 - a. Medication administered by designated personnel to a student or self-administered by a student, must be delivered to the school in its original container, accompanied by the permission form and written instructions, as required above.
 - b. Medication in capsule or tablet form and categorized as a sedative, stimulant, anticonvulsant, narcotic analgesic or psychotropic medication will be counted by designated personnel in the presence of another district employee upon receipt, documented in the student's medication log and routinely monitored during storage and administration. Discrepancies will be reported to the principal immediately and documented in the student's medication log. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.
 - c. Designated personnel will follow the written instructions of the prescriber and the student or the student's parent or guardian, and training guidelines as may be recommended by the ODE for administering all forms of prescription and/or nonprescription medications.
 - d. Medication will be secured as follows:
 - (1) Nonrefrigerated medications will be stored in a locked cabinet, drawer or box used solely for the storage of medication;
 - (2) Medications requiring refrigeration will be stored in a locked box in a refrigerator;
 - (3) Access to medication storage keys will be limited to the principal and designated personnel.
 - e. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.
 - f. In the event medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian or the student (in situations involving ORS 109.610, 109.640 and 109.675) immediately.
8. Emergency Response
 - a. Designated personnel will notify 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects that result from district-administered medication or from student self-medication or allergic reactions. The parent or guardian[, school nurse] and principal will be notified immediately.
 - b. Minor adverse reactions that result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675.
 - c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.
9. Disposal of Medications
 - a. Medication not picked up by the student's parent or guardian, or the student when allowed pursuant to ORS 109.610, 109.640 and 109.675, at the end of the school year or within [five]

school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in a nonrecoverable fashion as follows:

- (1) Medication will be removed from its original container and personal information will be destroyed;
- (2) Solid medications will be crushed, mixed or dissolved in water, liquid medications will be mixed or dissolved in water; and
- (3) Mixed with an undesirable substance, e.g., coffee grounds, kitty litter, flour; and
- (4) Placed in impermeable non-descriptive containers, e.g., empty cans or sealable bags, and placed in the trash.

Prescriptions will be flushed down the toilet **only** if the accompanying patient information specifically instructs it is safe to do so.

Other medication will be disposed of in accordance with established training procedures including sharps and glass.

- b. All medication will be disposed of by designated personnel in the presence of another school employee and documented as described in Section 10, below.

10. Transcribing, Recording and Record Keeping

- a. A medication log will be maintained for each student administered medication by the district. The medication log will include, but not be limited to:
 - (1) The name of the student, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
 - (2) Student refusals of medication;
 - (3) Errors in administration of medication;
 - (4) Incidents of emergency and minor adverse reaction by a student to medication;
 - (5) Discrepancies in medication supply;
 - (6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.
- b. All records relating to administration of medications, including permissions and written instructions, will be maintained in a separate medical file apart from the student's education record file unless otherwise related to the student's educational placement and/or individualized education program. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).
- c. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and ~~his/her~~ their parent or guardian. Information may be shared with other staff with a legitimate educational interest in the student or others as may be authorized by the parent or guardian in writing or others as allowed under state and federal law.

Agenda Item 14

*Consent Agenda
Policies – Second Reading*

OSBA Model Sample Policy

Code: BBF
Adopted:

Board Member Standards of Conduct (Version 2)

A Board member should:

1. Comply with ethics laws for public officials;
2. Understand that the Board sets the standards for the district through Board policy. Board members do not manage the district on a day-to-day basis;
3. Understand that the Board makes decisions ~~as a team~~ by a quorum vote of the Board. Individual Board members may not commit the Board to any action;
4. Respect the right of other Board members to have opinions and ideas which differ;
5. Recognize that decisions ~~are~~ made by a majority quorum vote ~~and should be supported by all Board members~~ are the final decisions of the Board. Such decisions should be supported by all Board members;
6. Make decisions only after the facts are presented and discussed;
7. Understand the chain of command and refer problems or complaints to the proper administrative office;
8. Recognize that the Board must comply with the Public Meetings Law and only has authority to make decisions at ~~official~~ properly noticed Board meetings;
9. Insist that all Board and district business is ethical and honest;
10. Be open, fair and honest — no hidden agendas;
11. Understand that Board members will receive information that is confidential and cannot be shared;
12. Recognize that the superintendent is the Board's ~~adviser~~ employee and designated as the chief executive officer of the district;
13. Take action only after hearing the superintendent's recommendations;
14. Refuse to bring personal or family problems into Board considerations;
15. Give ~~the~~ district staff the respect and consideration due to skilled, professional employees;
16. Present personal criticism of district operations to the superintendent, when appropriate, not to district staff;

17. Respect the right of the public to attend and observe Board meetings;
18. Respect the right of the public to be informed about district decisions and school operations as allowed by law;
19. Remember that content discussed in executive session is confidential;
20. Use social media, websites, or other electronic communication judiciously, respectfully, and in a manner that does not violate Oregon's Public Meetings Laws;
21. When using posting online or to social media websites, Board members will treat and refer to other Board members, staff, students and the public with respect, and will not post confidential information about students, staff or district business;

~~22. Never post confidential information about students, staff or district business on any websites.~~

~~23-22.~~ A Board member is a mandatory reporter of child abuse. A Board member having reasonable cause to believe that any child with whom the Board member comes in contact with has suffered abuse or that any person with whom the Board member comes in contact with has abused a child shall immediately make an oral report by telephone or otherwise to the local Department of Human Services (DHS), to the designee of the department or to a local law enforcement within the county where the person making the report is located at the time of contact.

END OF POLICY

Legal Reference(s):

[ORS 162.015 - 162.035](#)
[ORS 162.405 - 162.425](#)
[ORS 192.610 - 192.710](#)

[ORS Chapter 244](#)
[ORS 332.055](#)
[ORS 419B.005](#)

[ORS 419B.010](#)
[ORS 419B.015](#)
[Senate Bill 415 \(2019\)](#)

OSBA Model Sample Policy

Code: BDDG

Adopted:

Minutes of Board Meetings

The Board secretary will take written minutes of all Board meetings. The written minutes will be a true reflection of the matters discussed at the meeting and the views of the participants. The minutes will include, but not be limited to, the following information:

1. All members of the Board who were present;
2. All motions, proposals, resolutions, orders and measures proposed and their disposition;
3. The results of all votes and the vote of each member by name;
4. The substance of any discussion on any matter;
5. Any other information required by law.

All minutes shall be available to the public within a reasonable time. The public and patrons of the district may receive, upon request, copies of minutes from the superintendent's office. A copy of the minutes of each regular and special Board meeting as they are drafted for approval will be distributed after such meeting to each Board member and administrator.

The district will maintain a hard copy¹ of the meeting minutes and make them available to staff and other interested patrons.

Minutes of executive sessions will be kept in accordance with the requirements of Oregon's Public Meetings Law with essentially the same level of detail as for public sessions. If disclosure of material in the executive session minutes would be inconsistent with the purpose for which executive session was held under Oregon Revised Statute (ORS) 192.660, the material may be withheld from disclosure.

If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including a student's confidential ~~medical records and that student's educational program~~; the discussion; and each Board member's vote on the issue.

END OF POLICY

Legal Reference(s):

[ORS 192.610 - 192.710](#)

[ORS 332.061](#)

[House Bill 2514 \(2019\)](#)

Letter Opinion, Office of the OR Attorney General (Nov. 20, 1970).

¹ Oregon Administrative Rule 166-400-0010(9)

OSBA Model Sample Policy

Code: ECACB

Adopted:

Unmanned Aircraft System (UAS) a.k.a. Drone

Any employee, volunteer, or representative of the district operating an unmanned aircraft system (UAS) shall do so in accordance with this policy, ~~and~~ all applicable Federal Aviation Administration (FAA) and Oregon Department of Aviation (ODA) regulations and local laws.

~~An “unmanned aircraft system” (UAS) means an unmanned flying machine, commonly known as a drone, and its associated elements, including communication links and the components that control the machine.~~

A small unmanned aircraft, as defined by law, may be operated by the district. A small unmanned aircraft must weigh less than 55 pounds, including the weight of anything attached to or carried by the aircraft and must be registered through the FAA and ODA. The district will register as a user of such with ODA.

Publicly supported kindergarten through grade 12 school programs and publicly-supported entities that support K-12 schools or after school K-12 programs are exempt from the requirement to pay the ODA registration fee.

The district recognizes the academic value of student operation of a UAS as one component of curricula pertaining to principles of flight, aerodynamics, and airplane design and construction, ~~which~~ and can also serve as an academic tool in other areas such as television, film production, or the arts in general.

~~Therefore, in compliance with the Federal Aviation Administration Modernization and Reform Act of 2012, Section 336, students may operate a UAS as part of a course requirement, as long as that student does not receive compensation directly or incidentally from such operation. District staff teaching a class that allows use of a UAS may provide limited assistance to a student operating a UAS, provided the student maintains operational control of the model aircraft such that the staff member’s manipulation of the model aircraft’s controls is incidental and secondary to the student’s. The staff member’s de minimis participation must be limited to the student’s operation of the UAS as part of the course.~~

Prior to operating a UAS, the district will review all airspace, certification, registration, and other requirements. When operating in the National Airspace System (NAS), the supervisor (instructor/teacher) of the educational UAS shall hold a current pilot certification described in 14 C.F.R. Part 107 or have a Certificate of Authorization as described in 49 U.S.C. § 44801, so any student(s) can fly under their direct supervision, and to be in compliance with current FAA¹ regulations. District staff will not operate more than one UAS at the same time.

District employees shall work with administrators to ensure that proper insurance, registration ~~with both~~ required by FAA and ODA, reporting to ~~ODA~~ FAA, and authorization from district administration are in place prior to ~~adoption of curriculum that allows operation of a UAS~~ use as a part of the district’s curriculum.

¹ https://www.faa.gov/uas/educational_users/

A UAS shall be operated in accordance with the policies of the Oregon School Activities Association (OSAA)² at OSAA-sanctioned events.

A student in violation of this policy may be subject to disciplinary action, up to and including suspension and/or expulsion.

A staff member in violation of this policy may be subject to disciplinary action, up to and including dismissal.

All data gathered by the district as part of a UAS operation will belong to the district. The data gathering by the district will follow appropriate state and federal laws. Retention of such data will follow state and federal laws.

The superintendent shall develop procedures³ for the implementation of this policy. The district shall post a copy of this policy, associated procedures, and a copy of Oregon Revised Statute (ORS) 192.345 on the district's website.

The district will report accidents involving a UAS to FAA no later than 10 calendar days after the accident when it involves:

1. Serious injury to any person or any loss of consciousness; or
2. Damage to any property, other than the small UAS, unless the cost of repair (including materials and labor) does not exceed \$500, or the fair market value of the property does not exceed \$500 in the event of total loss.

Third Party Use

Third party use of a UAS on district property or at district-sponsored events or activities on district property for any purpose is prohibited, unless granted permission from the superintendent.

If permission is granted by the superintendent, the third party operating a UAS will comply with all FAA and ODA registration and use regulations and shall provide the following to the district:

1. Proof of insurance that meets the liability limits established by the district;
2. ~~Appropriate~~ Proof of UAS registration and authorization (including a certificate identified in 14 C.F.R. Part 107 or a Certificate of Authorization described in 49 U.S.C. § 44801) issued by ~~the~~ FAA, and proof of user registration with ODA when required⁴; and

² <http://www.osaa.org/governance/handbooks/osaa/#87> <http://www.osaa.org/governance/handbooks>

³ Procedures must include: the length of time data will be retained by the district; specifications for third party storage of data, including handling, security and access to the data by the third party; a policy on disclosure of data through intergovernmental agreements.]

⁴ A public body, as defined in ORS 174.109, operating an unmanned aircraft system must register as a user with ODA. (ORS 837.360)

3. A signed agreement holding the district harmless from any claims of harm to individuals or damage to property.

END OF POLICY

Legal Reference(s):

[ORS 164.885](#)

[ORS 174.109](#)

[ORS 192.345](#)

[ORS 837.300 - 837.390](#)

[ORS 837.995](#)

[OAR 738-080-0015 - 080-0045](#)

[Senate Bill 581 \(2019\)](#)

~~Federal Aviation Administration Modernization and Reform Act of 2012, P.L. 112-95 § 336 (2012).~~

~~Federal Aviation Administration, Educational Use of Unmanned Aircraft Systems (UAS) Memorandum, May 4, 2016.~~

~~Federal Aviation Administration Reauthorization Act of 2018, 49 U.S.C. §§ 44801-44810 (2012).~~

~~Small Unmanned Aircraft Systems, 14 C.F.R. Part 107 (2018).~~

~~Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2012).~~

~~OREGON SCHOOL ACTIVITIES ASSOCIATION HANDBOOK #87.~~

OSBA Model Sample Policy

Code: EEA

Adopted:

Student Transportation Services *

(Even if the district contracts for student transportation services, this is a required policy.)

School transportation services will be provided for students to and from school and for transporting students to and from curricular and extracurricular activities sponsored by the district transporting from one school or facility to another school-sponsored field trips that are extensions of classroom learning experiences. Transportation will be provided for homeless students to and from the student's school of origin¹ as required by the Every Student Succeeds Act ~~of 2015~~ (ESSA). ~~These s~~Services shall be provided throughout the regularly scheduled year and during the regular school day as determined by the Superintendent.

Elementary students in grades K-8 who live more than one mile from school will be transported. Secondary students in grades 9-12 who live more than one and one-half miles from school will be transported. Mileage exceptions for health, safety or disability will be made in accordance with the district's approved supplemental plan.

OR

Students living within specified attendance boundaries shall receive transportation services to their respective schools. In addition, students, including those receiving special education, may be eligible for transportation for health or safety reasons.

Miles from school will be determined by the Superintendent in accordance with Oregon Administrative Rule (OAR) 581-023-0040(1)(e).

The district may use Type 10 School Activity Vehicles to transport students from home to school, school to home and from district-sponsored activities.

The district may also provide transportation using federal funds² or through cooperative agreements with local victims assistance units for a student to attend a safe district school³ out of the student's attendance area for any student who is a victim of a violent criminal offense occurring in or on the grounds of the school the student attends or the student attends a school identified as persistently dangerous. If there are no other schools within the district a student may transfer to, the district may establish a cooperative

¹ "School of origin" means the school that a student attended when permanently housed or the school in which the student was last enrolled.

When the student has completed the final grade served by the school of origin, the term "school of origin" shall include the designated receiving school at the next grade level for all feeder schools.

² "Federal funds" means funds available through Title IV, Part A, and Title V, Part A.

³ If there is not another school in the district to which students can transfer, districts are encouraged, but not required, to explore other appropriate options, i.e., an agreement with a neighboring district.

agreement with other districts in the area for a transfer. Transportation for students who transfer for such purposes will be provided in accordance with the agreement.

Students attending any private, parochial or public charter school under the compulsory school attendance laws will, where the private, parochial or public charter school is along or near the bus route, be provided equally the riding privileges given to public school students.

Transportation will be provided for students whose parent or guardian voluntarily placed the child outside the child's home with a public or private agency and who is living in a licensed, certified or approved substitute care program, and whose residency is established pursuant to Oregon Revised Statute (ORS) 339.134.

Preschool students with disabilities who have transportation as a related service and children from birth to age three who are enrolled in an eligible program shall be provided home to school transportation.

A seat that fully supports each person and meets the minimum standards and specifications of law will be provided at all times. A person who weighs 40 pounds or less must be properly secured with a child safety system that meets the minimum standards and specifications established by the Oregon Department of Transportation under ~~Oregon Revised Statute (ORS)~~ 815.055. A person over 40 pounds or who has reached the upper weight limit for the forward-facing car seat must use a booster seat until he/she is four feet nine inches tall or age eight and the adult belt properly fits.⁴ A person who is taller than four feet nine inches or eight years of age or older must be properly secured with a safety belt or harness that meets the requirements under ORS 815.055. In accordance with ORS 811.210 and 811.215 vehicles in excess of 10,000 pounds used for student transportation are exempt from statutory requirements unless they have been equipped with lap belts. Vehicles in excess of 10,000 pounds that have been equipped with lap belts must meet child car seat requirements as set forth in law.

School buses carrying students will be considered extensions of the school experience. All students using school transportation will abide by the code of conduct posted in each school bus or school activity vehicle. Violations of such code, as well as other conduct which is improper or which jeopardizes the safety of self or others, will be reported by the school bus/activity driver to Transportation Office. The Transportation Office Manager will, as soon as possible, inform the appropriate principal of such occurrence. Violators may be denied use of transportation for a period of time as deemed proper by the principal and/or Superintendent.

The principal or designee shall ensure transportation officials and drivers receive notification of students having special medical or behavioral protocols identified in student records.

Appropriate training related to specific protocols, including confidentiality requirements, will be provided to drivers.

Aides or assistants that ride a school bus shall receive training on emergency procedures and their role in the safe transportation of all students on the bus.

The school bus/activity driver will be responsible for the school bus or vehicle at all times from departure until return. The driver will not participate in any activities that might impair his/her driving abilities.

⁴ "Proper fit" means the lap belt of the safety belt or safety harness is positioned low across the thighs and the shoulder belt is positioned over the collarbone and away from the neck.

The district will comply with all state and federal laws and regulations pertaining to school bus transportation.

END OF POLICY

Legal Reference(s):

ORS 327.006	ORS 815.080	OAR 581-053-0040
ORS 327.033	ORS 820.100 - 820.190	OAR 581-053-0053
ORS 327.043		OAR 581-053-0060
ORS 332.405	OAR 581-021-0050 - 0075	OAR 581-053-0070
ORS 332.415	OAR 581-022-2345	OAR 581-053-0210
ORS 339.240 - 339.250	OAR 581-023-0040	OAR 581-053-0220
ORS 343.155 - 343.246	OAR 581-053-0002	OAR 581-053-0230
ORS 343.533	OAR 581-053-0003	OAR 581-053-0240
ORS 811.210	OAR 581-053-0004	OAR 735-102-0010
ORS 811.215	OAR 581-053-0010	
ORS 815.055	OAR 581-053-0031	Senate Bill 905 (2019)

Every Student Succeeds Act of 2015, 20 U.S.C. §§ 6315, 7912 (2012~~8~~).
McKinney-Vento Homeless Assistance Act, 42 U.S.C. §§ 11431-11435 (2012).

OSBA Model Sample Policy

Code: GBA
Adopted:

Equal Employment Opportunity

Equal employment opportunity and treatment shall be practiced by the district regardless of race, color, religion, sex, sexual orientation¹, national origin, marital status, pregnancy, childbirth or a related medical condition², age, veterans' status³, service in uniformed service, familial status, genetic information, an individual's juvenile record that has been expunged, and disability⁴ if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position.

The superintendent will appoint an employee to serve as the officer in charge of compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments Act of 2008 (ADA), and Section 504 of the Rehabilitation Act of 1973. The superintendent will also designate a Title IX coordinator to comply with the requirements of Title IX of the Education Amendments of 1972. The Title IX coordinator will investigate complaints communicated to the district alleging noncompliance with Title IX. The name, address and telephone number of the Title IX coordinator will be provided to all students and employees.

The superintendent will develop other specific recruiting, interviewing and evaluation procedures as are necessary to implement this policy.

END OF POLICY

Legal Reference(s):

ORS 174.100	ORS 652.210 - 652.220	ORS 659A.082
ORS 192.630	ORS 659.850	ORS 659A.109
ORS 243.672	ORS 659.870	ORS 659A.112
ORS 326.051	ORS 659A.003	ORS 659A.142
ORS 332.505	ORS 659A.006	ORS 659A.145
ORS 342.934	ORS 659A.009	ORS 659A.233
ORS 408.225	ORS 659A.029	ORS 659A.236
ORS 408.230	ORS 659A.030	ORS 659A.309
ORS 408.235	ORS 659A.040	ORS 659A.321

¹ "Sexual orientation" means an individual's actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual's gender identity, appearance, expression or behavior differs from that traditionally associated within the individual's sex at birth.

² This unlawful employment practice related to pregnancy, childbirth or a related medical condition as described in House Bill 2341 (2019) (added to ORS 659A) applies to employers who employ six or more persons.

³ The district grants a preference in hiring and promotion to veterans and disabled veterans. A veteran is eligible to use the preference any time when applying for a position at any time after discharge or release from service in the Armed Forces of the United States.

⁴ This unlawful employment practice related to disability as described in ORS 659A.112 applies to employers who employ six or more persons (ORS 659A.106).

[ORS 659A.409](#)
~~[ORS 659A.805](#)~~
[ORS 659A.820](#)

[OAR 839-003-0000](#)
[OAR 839-006-0435](#)
[OAR 839-006-0440](#)
[OAR 839-006-0450](#)
[OAR 839-006-0455](#)
[OAR 839-006-0460](#)

[OAR 839-006-0465](#)

House Bill 2341 (2019)
Senate Bill 479 (2019)

[OAR 581-021-0045](#)
[OAR 581-022-2405](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2012).
Title VII of the Civil Rights Act of 1964, ~~as amended~~, 42 U.S.C. § 2000e, et. seq. (2012).
Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-634 (2012~~8~~); 29 C.F.R Part 1626 (2016~~9~~).
Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2012).
Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2012~~8~~).
Rehabilitation Act of 1973, 29 U.S.C. §§ ~~503~~, 791, ~~793~~-794 (2012); 34 C.F.R. Part 104 (2019).
Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2012~~8~~); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2016~~9~~).
Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2016~~9~~); 28 C.F.R. Part 35 (2016~~9~~).
Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).
Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2012).
The Vietnam Era Veterans' Readjustment Assistance Act of 1974, ~~as amended~~, 38 U.S.C. § 4212 (2012~~8~~).
~~Title II of the~~ Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (2012).
Chevron USA Inc. v. Echazabal, 536 U.S. 736 (2002).

OSBA Model Sample Policy

Code: GBEDA
Adopted:

Drug and Alcohol Testing and Record Query - Transportation Personnel *

(This policy is required if the district operates their own transportation services, or if any district staff is required to have a commercial driver's license (CDL).)
(Version 1)

In a continuing effort to prevent accidents and injuries resulting from the use of drugs and misuse of alcohol by drivers of commercial motor vehicles, the district shall establish a drug and alcohol misuse prevention program. The district's program shall meet the requirements of the Omnibus Transportation Employee Testing Act of 1991. The district or its transportation provider shall have an in-house drug and alcohol testing program or be a member of a consortium that provides testing that meets the federal regulations, and shall annually certify this information to the Oregon Department of Education (ODE). ~~The district's program shall meet the requirements of the Omnibus Transportation Employee Testing Act of 1991.~~ The district or its transportation provider shall comply with the reporting and pre-employment and annual query requirements of the Federal Motor Carrier Safety Administration (FMCSA).

The superintendent will develop administrative regulations as needed to implement the district's program including such provisions for pre-employment, reasonable suspicion, random, post-accident, return-to-duty and follow-up testing as may be necessary. The regulations will include training, education and other assistance to employees to promote a drug- and alcohol-free environment.

END OF POLICY

Legal Reference(s):

[ORS 657.176](#)
[ORS 825.415](#)
[ORS 825.418](#)

[OAR 581-053-0220\(3\)\(h\)](#)
[OAR 581-053-0230\(9\)\(t\)](#)
[OAR 581-053-0420\(4\)\(b\)\(B\)\(ii\)](#)
[OAR 581-053-0430\(13\),\(14\)](#)

[OAR 581-053-0531\(12\),\(13\)](#)
[OAR 581-053-0615\(2\)\(c\)\(D\)\(ii\)](#)
[OAR 581-053-0620\(1\)\(d\)](#)

Omnibus Transportation Employee Testing Act of 1991, 49 U.S.C. §§ 31301-31317 (2012); 49 C.F.R. Parts 40, 382, 391-395 (2017).

OSBA Model Sample Policy

Code: GBEDA-AR

Adopted:

Drug and Alcohol Testing and Record Query - Transportation Personnel *

(This administrative regulation is required if the district operates their own transportation services, or if any district staff are required to have a commercial driver's license (CDL).)

The following procedures shall govern the district's drug use and alcohol misuse prevention program:

1. Program Coordinator

The assistant superintendent will be designated as the district's drug use and alcohol misuse prevention program coordinator. The assistant superintendent will coordinate the district's responsibilities and compliance efforts with the applicable provisions of the Omnibus Transportation Employee Testing Act of 1991 (OTETA). The assistant superintendent will:

- a. Ensure that all covered employees receive written materials explaining the district's drug use and alcohol misuse prevention program requirements including:
 - (1) The district policy and administrative regulations;
 - (2) A contact person knowledgeable about the materials, policy, administrative regulations and the OTETA;
 - (3) Categories of employees covered;
 - (4) Information about the safety-sensitive functions and what period of the workday the employee is required to be in compliance. Safety-sensitive functions shall include such responsibilities as all on-duty time waiting to be dispatched, driving time, assisting or supervising loading or unloading, repairing, obtaining assistance or remaining in attendance upon a disabled vehicle. All time spent providing drug and alcohol samples, including travel time to and from the collection or testing site as needed to comply with random, reasonable suspicion, post-accident, return-to-duty or follow-up testing, will also be considered as on-duty time;
 - (5) Specific information concerning prohibited conduct;
 - (6) Circumstances under which employees will be tested;
 - (7) Procedures used in the testing process;
 - (8) The requirement that covered employees submit to drug and alcohol testing, administered in accordance with 49 C.F.R. Part 382;
 - (9) Explanation of what constitutes a refusal to submit to a drug and/or alcohol test;
 - (10) Consequences of violations (e.g., discipline up to and including dismissal as may be required by the district and removal from safety-sensitive functions as required by the OTETA) and notification of resources available to the driver in evaluating and resolving problems associated with the misuse of alcohol and the use of drugs including the names, addresses and telephone numbers of substance abuse professionals (SAP) and counseling and treatment programs. Such information will include the consequences for covered employees found to have a breath alcohol concentration rate of 0.02 or greater, but less than 0.04, and for those employees found to have a breath alcohol content level greater than 0.04. Minimally, no driver tested and found to have a breath alcohol concentration rate of 0.02 or greater but less than 0.04 shall be permitted to perform or continue to perform safety-sensitive functions until the start of the driver's next regularly scheduled duty period, but not less than 24 hours following administration of the test;
 - (11) Information on the effects of drug use and alcohol misuse on an individual's health, work and personal life; signs and symptoms of an alcohol or drug problem (driver's or coworker's); and available methods of intervening when such problems are suspected,

including confrontation, referral to an employee assistance program as available and/or referral to the administration; and

(12) Requirement of the district to collect, maintain and report the following information to the Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Clearinghouse¹:

- (a) A verified positive, adulterated, or substituted drug test result;
- (b) An alcohol confirmation test with a concentration of 0.04 or higher;
- (c) A refusal to submit to any test required by subpart C of 49 C.F.R. Part 382;
- (d) An employer's report of actual knowledge (as defined at 49 C.F.R. § 382.107) of a violation of regulations, including:

- (i) On duty alcohol use;
- (ii) Pre-duty alcohol use;
- (iii) Alcohol use following an accident;
- (iv) Controlled substance use.

- (e) A SAP's report of the successful completion of the return-to-duty process;
- (f) A negative return-to-duty test; and
- (g) An employer's report of completion of follow-up testing.

- b. Ensure that employees sign statements certifying that they have received the materials;
- c. Ensure that administrators or their designee, designated to determine reasonable suspicion, receive at least 60 minutes of drug abuse training and an additional 60 minutes of alcohol misuse training. Training will include the physical, behavioral, speech and performance indicators of probable drug use and alcohol misuse;
- d. Ensure district compliance with applicable provisions of the OTETA's requirements regarding the district's management information system, retention and confidentiality of records;
- e. Ensure selection of a site with appropriately trained personnel for the collection of specimens for drug testing;
- f. Ensure selection of a site with a certified breath alcohol technician and evidential breath testing devices for alcohol testing;
- g. Ensure selection of a laboratory certified by the ~~Department of Health and Human Services (DHHS)~~ Oregon Health Authority, Public Health Division ("OHA") to conduct drug specimen analysis;
- h. Ensure selection of a qualified medical or osteopathic doctor to serve as a medical review officer (MRO) to verify laboratory drug test results;
- i. Ensure selection of qualified personnel to provide education and training to employees and supervisors in accordance with employee assistance program requirements as specified in the OTETA;
- j. Ensure the district's drug use and alcohol misuse prevention program is maintained in at least outline form, on file and available for inspection at the district office. The district shall maintain the following:
 - (1) Information on the effects and consequences of drug and alcohol use on personal health, safety and the work environment;
 - (2) Information on the manifestations and behavioral changes that may indicate drug and alcohol use or abuse;
 - (3) Documentation that drug training for all supervisory personnel has consisted of at least 60 minutes;
 - (4) Documentation that alcohol training for all supervisory personnel has consisted of at least 60 minutes;

¹ <https://clearinghouse.fmcsa.dot.gov/>

- (5) Documentation of training given to employees.
- k. Ensure the establishment of clearly defined communication procedures to include the method (e.g., mail, facsimile) and frequency (e.g., monthly, daily, weekly) as well as the authorized individuals to impart and receive information to meet the documentation and confidentiality requirements of the OTETA;
- l. Ensure employee organizations receive written notice of the availability of all pertinent drug use and alcohol misuse prevention program information;
- m. Ensure compliance with stand-down prohibitions as set forth by the OTETA. “Stand-down” means the practice of temporarily removing an employee from the performance of safety-sensitive functions, based on a report from a laboratory to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test or a substituted test, before the MRO has completed verification of the test results. The district will not stand-down employees, except as provided by the ~~Federal Motor Carrier Safety Administration (FMCSA)~~ below:
 - (1) The district may seek a waiver of the prohibition against standing down an employee;
 - (2) Requests which include all required information will be submitted to FMCSA for approval.

2. Pre-employment and Annual Queries from, and Required Reporting to FMCSA

The district is required to conduct a pre-employment query with FMCSA on drivers who are subject to controlled substance and alcohol testing regulation, and is required to report information obtained through its controlled substance and alcohol testing program to FMCSA. All offers of employment for positions identified by the district, as required by the OTETA, will be contingent upon the results of a pre-employment query.

- a. The district will obtain written or electronic consent from a driver subject to controlled substances and alcohol testing to conduct a pre-employment query with FMCSA. The consent will include consent to obtain the following information:
 - (1) If the driver has a verified positive, adulterated, or substituted controlled substances test result;
 - (2) If the driver has an alcohol confirmation test with a concentration of 0.04 or higher;
 - (3) If the driver has refused to submit to a test (in violation of 49 C.F.R. § 382.211); or
 - (4) If the driver has a report submitted by another employer on actual knowledge (as defined at 49 C.F.R. § 382.107) of a violation of regulations that included:
 - (a) On duty alcohol use;
 - (b) Pre-duty alcohol use;
 - (c) Alcohol use following an accident; or
 - (d) Controlled substance use.

The district will conduct annual queries² with the FMCSA on employees subject to such queries as required by law.

² Written consent from the driver is required. This may be a limited query when allowed. If the limited query indicates that the FMCSA contains information on the driver, the district will conduct a full query within 24 hours and must not allow driver to perform safety-sensitive functions.

b. The district will report³ to FMCSA the following personal information about a driver that is collected and maintained in connection with the district's testing program:

- (1) An alcohol confirmation test with an alcohol concentration of 0.04 or greater;
- (2) A refusal to submit to an alcohol test pursuant to conditions found in 49 C.F.R. § 40.261 or a refusal to drug test determination made in accordance with 49 C.F.R. § 40.191(a)(1)-(4), (a)(8)-(11) or (d)(1), but in the case of a refusal to test under (a)(11), the district may report only those admissions made to the specimen collector;
- (3) A SAP's report of the successful completion of the return-to-duty process;
- (4) A negative return-to-duty test; and
- (5) An employer's report of completion of follow-up testing.

The report will include, as applicable:

- (1) Reason for the test;
- (2) Driver's name, date of birth, and CDL number and State of issuance;
- (3) Employer name, address, and USDOT number;
- (4) Date of the test;
- (5) Date the result was reported; and
- (6) Test result. The test result must be one of the following:
 - (a) Negative (only required for return-to-duty tests administered in accordance with law);
 - (b) Positive; or
 - (c) Refusal to take a test.
- (7) An employer's report of a driver's refusal to submit⁴ to alcohol or drug testing must include the following information:
 - (a) Documentation, including, but not limited to, electronic mail or other contemporaneous record of the time and date the driver was notified to appear at a testing site; and the time, date and testing site location at which the employee was directed to appear, or an affidavit providing evidence of such notification;
 - (b) Documentation, including, but not limited to, electronic mail or other correspondence, or an affidavit, indicating the date the employee was terminated or resigned (if applicable); and
 - (c) Documentation, including a certificate of service or other evidence, showing that the employer provided the employee with all documentation reported herein.
- (8) An employer's report of a violation of one of the following will occur by the close of the third business day following the date on which the employer obtains actual knowledge (as defined at 49 C.F.R. § 382.107):
 - (a) On duty alcohol use;
 - (b) Pre-duty alcohol use;
 - (c) Alcohol use following an accident;
 - (d) Controlled substance use.

This report will include the following information:

³ The district will complete such reporting to FMCSA by close of the third business day following receipt of the information.

⁴ 49 C.F.R. § 40.261(a)(1) or 40.191(a)(1)

- (a) Driver's name, date of birth, CDL number and State of issuance;
- (b) Employer name, address, and USDOT number, if applicable;
- (c) Date the employer obtained actual knowledge of the violation;
- (d) Witnesses to the violation, if any, including contact information;
- (e) Description of the violation;
- (f) Evidence supporting each fact alleged in the description of the violation required under paragraph above in this section, which may include, but is not limited to, affidavits, photographs, video or audio recordings, employee statements (other than admissions pursuant to §382.121), correspondence, or other documentation; and
- (g) A certificate of service or other evidence showing that the employer provided the employee with all information reported under paragraph above in this section.

If the district's program coordinator is the subject of the testing, the district will ensure compliance with applicable consent, testing, and reporting requirements pursuant to law.

3. Pre-employment Testing

The district shall conduct pre-employment testing as follows:

- a. All offers of employment for positions as identified by Board policy and as required by the OTETA will be contingent upon drug and alcohol test results;
- b. Individuals offered employment with the district and employees transferring to positions subject to the OTETA contingent on drug and alcohol testing, must provide written consent for the release of any prior employer positive drug and failed alcohol testing results, refusals to be tested, other violations of testing regulations and, with respect to any employee who violated drug and alcohol regulations, documentation of the employee's successful completion of return-to-duty requirements (including SAP evaluations and follow-up tests) within the preceding two years;
- c. The district shall obtain and review such drug and alcohol information from previous employers of the past two years before the driver is used for the first time. The district will provide the ~~driver's~~ written permission ~~of the driver~~, for release of information, to the previous employers;
- d. The district will maintain a written, confidential record of information obtained from another employer or the good faith efforts to obtain such information, and will maintain the same for three years from the date the driver's service began.
- e. ⁵Requests received by the district for ~~R~~release of such information ~~may be by telephone, letters or any other method~~ to another employer must include written consent from the subject driver. Records will be released immediately in any written form (e.g., fax, email, letter) that ensures confidentiality. The district will maintain a written, ~~confidential record of each past employer contacted~~ record and summary of information released, the date, and to whom the information was released;
- f. The district ~~will not use~~ must ask a driver ~~with a~~, and will not use such driver, if they have a positive drug test or a failed alcohol test while employed with a previous employer or who refused to test while under employment with a previous employer ~~in the past two years~~ unless the driver is in compliance with the SAP's treatment program and the OTETA's return-to-duty test requirements;
- g. Prior to being directed by the district to a collection site for drug and alcohol testing, the applicant will be notified that the urine sample collected shall be tested for the presence of drugs and the breath or saliva sample shall be tested for the presence of alcohol;

⁵ Pertains to requests received by the district from other employers.

- h. Failure to report to the collection site for testing within the time frame specified by the district shall constitute a refusal to report for testing and result in immediate withdrawal of the employment or transfer offer;
- i. Pre-employment drug and alcohol testing will be paid for by the district;
- j. Tests must indicate negative drug test results and a breath alcohol content level below a 0.02. Individuals who fail to meet such drug and alcohol requirements will not be hired or transferred voluntarily or involuntarily to covered positions;
- k. Such testing will also be required of covered employees each time an employee returns to work after a layoff period if the employee was removed from the random testing pool. As long as the employee remains in the random testing pool, additional testing or subsequent pre-employment drug and alcohol testing will not be necessary following a layoff;
- l. The district will notify individuals offered employment with the district contingent on drug testing of the results of such testing upon request within 60 days of being notified of the disposition of the employment application;
- m. Refusal to submit to drug and alcohol testing and/or to provide signed permission for the release of past testing information as required by the district shall result in immediate termination from employment or transfer consideration;
- n. The individual may request a screening of the split specimen at ~~his/her~~their own expense. All such requests must be received in writing by the district no later than 72 hours following notification to the applicant of the positive test results.

4. Post-accident Testing

The district shall conduct post-accident testing as follows:

- a. It is the responsibility of the employee to report for post-accident drug and alcohol testing as soon as practicable following a motor vehicle accident which occurs while the employee is performing district safety-sensitive functions in which there is a fatality or the employee receives a citation for a moving traffic violation in connection with an injury or tow-away accident:
 - (1) The employee will report to the designated collection site for post-accident drug and alcohol testing as soon as practicable following the occurrence of the accident;
 - (2) If alcohol testing has not been administered within two hours, the district ~~will~~ shall prepare and maintain on file a record stating the reasons the ~~alcohol~~ test was not promptly administered;
 - (3) If alcohol testing is not administered within eight hours, the district ~~will~~ shall cease attempts to administer an alcohol test and ~~will prepare~~ shall state and maintain on file a record specifying why the test was not administered;
 - (4) If drug testing has not been administered within 32 hours following the accident, the district will cease attempts to administer such tests and will document why the test was not administered;
 - (5) The employee will contact the assistant superintendent or designee as soon as practicable following the accident giving as much detailed information about the accident as possible (e.g., fatalities, injuries, tow-a-ways, traffic citation issued, etc.).
- b. The district will provide employees with necessary post-accident testing information, procedures and instructions as a part of its employee training program. Additionally, written instructions to follow in the event of an accident will be provided in district vehicles as appropriate. Instructions will include locations of drug specimen collection and alcohol testing sites and telephone number of the district drug use and alcohol misuse prevention program coordinator or other district officials to contact;
- c. The employee shall remain readily available for testing or may be deemed by the district to have refused to submit to testing. Such refusal is treated as if the district received an alcohol test result of 0.04 or greater or received a positive drug test. Nothing in this requirement shall

- be construed to require the delay of necessary medical attention for injured people following an accident or to prohibit an employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident or to obtain necessary emergency medical care;
- d. Results of a breath or blood test for the use of alcohol or a urine test for the use of drugs conducted by on-site federal, state and/or local law enforcement officials having independent authority for the test shall be considered to meet necessary requirements provided results of the test are obtained by the district and the tests conform to all applicable federal, state and/or local requirements;
- e. An employee who is involved in an accident involving a fatality, injury and/or tow-away as described by the OTETA is prohibited from using alcohol for eight hours after the accident or until the employee undergoes a post-accident alcohol test, whichever occurs first.

5. Random Testing

The district shall conduct random drug and alcohol testing annually as follows:

- a. Not less than 25 percent of the average number of driver positions shall be tested for drugs and not less than 10 percent shall be tested for alcohol in accordance with current minimum random testing requirements of the OTETA. Any unfilled, covered positions will be included as part of the total number of positions counted by the district for testing rate purposes.
 - (1) The district will meet minimum testing rates.
- b. The testing rate may be adjusted by FMCSA based on industrywide data;
- c. The testing process shall, in fact, be random. Unless advised otherwise by their consortium, all employees will remain in the pool of drivers for each subsequent period, including vacations, holiday periods and summer recesses, whether or not they have been chosen for testing in the past;
- d. The selection of employees for random testing shall be made by a scientifically valid method. The process selected by the district will ensure that all employees shall have an equal chance of being tested each time selections are made. The district will use the following system:

Computerized system:

A random number generating program will be loaded into a computer along with the employees' social security number, payroll identification number or other comparable identification number for the drivers.

- e. All such testing shall be unannounced and dates selected spread reasonably throughout the calendar year to avoid predictability and the perception that testing is "done for the year";
- f. Following notification of testing, selected employees shall proceed to the district-selected collection site immediately or as soon as practicable;
- g. Each employee selected for testing shall be tested during the selection period;
- h. Employees shall only be tested for alcohol just before the driver is scheduled to perform his/her safety-sensitive functions, during or just after performing such functions;
- i. Employees off work due to leave of absence, vacation and layoff will be informed that they remain subject to random testing. Employees drawn for such testing will be notified and tested as soon as practicable upon return to duty but no later than the next selection cycle (e.g., monthly, quarterly, etc.).

6. Reasonable Suspicion Testing

The district shall conduct reasonable suspicion drug and alcohol testing as follows:

- a. The district will test covered employees when there is reasonable suspicion to believe that the employee has engaged in drug use or alcohol misuse;
- b. Reasonable suspicion will be based on specific contemporaneous, articulable observations made by a trained supervisor as designated by the district, concerning appearance, behavior, speech or body odors indicative of employee use of drugs or the misuse of alcohol. Observations of drug use may include indications of chronic and withdrawal effects of drugs and noticeable degradation of job performance that may be associated with the use of drugs;
- c. Hearsay or secondhand information is not sufficient to require an employee to submit to testing;
- d. Alcohol testing may be authorized only if observations resulting in reasonable suspicion are made during, just preceding or just after the period of the workday that the employee is required to be in compliance with this policy, administrative regulations and applicable OTETA provisions;
- e. A written record shall be made of the observations leading to a reasonable suspicion drug test and signed by the administrator or ~~his/her~~ designee authorized to make such observations within 24 hours of the observed behavior or before the results of the drug test are released, whichever is earlier;
- f. The district will ensure that the employee under reasonable suspicion is transported to the designated collection or testing site.

7. Referrals, Evaluation and Treatment

The district shall provide information related to referrals, evaluation and treatment as follows:

- a. The district shall advise covered employees, who violate the drug and alcohol prohibitions, of referral services available for evaluating and resolving problems associated with the use of drugs and the misuse of alcohol. Such information will include the names, addresses and telephone numbers of SAPs and counseling and treatment programs;
- b. An employee who engages in such prohibited conduct shall be evaluated by a SAP;
- c. The SAP will determine what assistance if any the employee needs in resolving problems associated with drug use and alcohol misuse;
- d. This requirement applies only to current employees and not to job applicants who refuse testing or who test positive for drugs;
- e. This requirement shall not be interpreted to require the district to provide or pay for any rehabilitation costs or to hold a job open for an employee with or without salary;
- f. SAPs, as referred to in these administrative regulations, means:
 - (1) Licensed physicians with knowledge of and clinical experience in the diagnosis and treatment of alcohol-related disorders;
 - (2) Licensed or certified psychologists, social workers or employee assistance professionals with like knowledge; and
 - (3) Alcohol and drug abuse counselors certified by the ~~National Association of Alcoholism and Drug Abuse Counselors~~ Association for Addiction Professionals (NAADAC). This does not include state-certified counselors.

8. Return-to-Duty Testing

Employees, if they continue employment and before they return to duty, shall comply with the following:

- a. When an employee has previously tested greater than or equal to 0.04 for alcohol, the employee must retest (return-to-duty test) with an alcohol concentration of less than 0.02;
- b. When an employee has previously tested positive for drug use, the employee must retest (return-to-duty test) with a verified negative test result.

9. Follow-up Testing

Employees, if they continue employment, shall comply with the following:

- a. Follow-up testing will be conducted whenever a SAP determines that an employee is in need of resolving problems associated with drug use and/or alcohol misuse;
- b. Follow-up alcohol testing will be conducted only when the employee is performing safety-sensitive functions, just before or just after the driver has performed safety-sensitive functions;
- c. Follow-up drug and alcohol testing will be unannounced⁶;
- d. The number and frequency of such tests shall be determined by the SAP. Minimally, there shall be:
 - (1) At least 6 unannounced tests in the first 12 months following the driver's return to duty;
 - (2) Testing shall not exceed 60 months from the date of the employee's return to duty. The SAP, however, may terminate the follow-up testing at any time after the first six tests if ~~he/she~~the SAP determines the testing is no longer needed.

10. Drug and Alcohol Testing Procedures

The district, in cooperation with contracted collection and testing facilities, shall maintain drug and alcohol testing procedures as follows:

- a. Drugs
 - (1) The applicant or employee reports to the district-designated collection site and provides positive identification (e.g., photo ID);
 - (2) A urine sample for drug testing is provided. A "split specimen" (two urine specimen bottles) is prepared from the urine sample;
 - (3) Following completion of a chain-of-custody form, both specimen bottles are forwarded to the ~~DHHS~~ OHA certified laboratory for analysis. The split specimen is stored at the laboratory for later testing as may be necessary. Initial testing is performed only on one specimen bottle;
 - (4) Testing results are reported to the district-selected MRO by mail or electronic transmission. Results may not be given over the phone;
 - (5) The MRO will verify ~~both~~ negative and positive testing results;
 - (6) The MRO will report the verified negative testing results to the district;
 - (7) The MRO will report verified positive testing results to the applicant or employee, discuss the type of illegal substance found and determine whether there is any valid medical reason for the positive testing results;
 - (8) A verified valid medical reason for a positive test result will be reported as a negative test result to the district;
 - (9) If no legitimate medical reason exists for positive drug testing, the MRO will report a confirmed positive test result and identity of the substance(s) to the district;
 - (10) The employee or applicant may request within 72 hours of a positive test notice that the split specimen (second bottle) be screened. Such screening costs will be paid for by the employee;
 - (11) Unlike the original specimen analyzed for specific levels of controlled substances, the split specimen is analyzed only for the presence of drugs;
 - (12) The MRO will report results of the second screening to the employee and the district;
 - (13) The MRO will meet all the OTETA requirements including review of chain-of-custody control form, administrative processing of negative test results, verification of positive

⁶ A follow-up test shall not also serve as a random test, and vice versa.

testing results, report to the FMCSA, and maintenance of confidentiality requirements as may be applicable;

- (14) Detailed drug testing procedures may be obtained by contacting the district's drug use and alcohol misuse prevention coordinator or designee.

b. Alcohol

- (1) The employee reports to the district-designated testing site and provides positive identification;
- (2) Under the alcohol testing rule, an alcohol test result will be considered failing even if over-the-counter or legally prescribed medication is involved;
- (3) All alcohol screening tests will be conducted by a qualified breath alcohol technician using evidential breath testing devices;
- (4) Testing may be conducted at an DHHS OHA certified laboratory or other location including mobile facilities equipped for such testing as may meet the requirements of the OTETA;
- (5) District supervisors should generally not be used as a breath alcohol or screening test technician for covered employees. Under certain circumstances, a properly trained district supervisor may conduct such testing in the absence of another technician;
- (6) The employee submits to breath or saliva testing;
- (7) If the result of the testing indicates an alcohol concentration rate of 0.02 or greater, a confirmation breath test is administered after at least 15 minutes, but no longer than 30 minutes, after the initial testing. All confirmation tests will be conducted using evidential breath testing devices;
- (8) The technician will report any invalid tests, confirmed failing and passing results to the district;
- (9) Employee refusal to sign forms as required (i.e., Step 2 on the Alcohol Testing Form) shall be considered as refusal to be tested;
- (10) The breath alcohol or screening test technician will meet all OTETA requirements including such testing procedures, Alcohol Testing Form and confidentiality requirements as may be required;
- (11) Detailed alcohol testing procedures may be obtained by contacting the district's drug use and alcohol misuse prevention program coordinator or designee.

11. Positive Test Result

When the MRO determines a positive test result is valid, the MRO will report the finding to the Oregon Department of Transportation (ODOT) and the Oregon Department of Education. The person who is the subject of the test results will be notified by ODOT that the person has a right to a hearing to determine whether the test results reported will be placed in the employee's employment driving record.

12. Record Keeping/Record Reporting

The district shall maintain records of its drug use and alcohol misuse prevention program as follows:

a. Records related to the collection process:

- (1) [Collection logbook, if used;]
- (2) Documents relating to the random selection process;
- (3) Documents generated in connection with decisions to administer reasonable suspicion drug or alcohol testing;
- (4) Documents generated in connection with decisions on post-accident testing;
- (5) Documents verifying the existence of an explanation of the inability of an employee to provide adequate breath or to provide a urine specimen for testing;

- (6) An annual calendar year report summarizing results of the district's drug use and alcohol misuse prevention program will be prepared and maintained when requested by FMCSA as part of an inspection, investigation, special study or for statistical purposes. ~~[If alcohol testing is provided directly by the district, include the following additional record keeping requirements.]~~
- ~~(7) [Collection logbooks, if used;~~
- ~~(8)(7) Calibration documentation for evidential breath testing devices;~~
- ~~(9)(8) Documentation of breath alcohol or screening test technician training while the individual performs the functions which require the training.]~~

b. Records related to each query:

- (1) Documents related to consent of any query;
- (2) Documents related to information received for a pre-employment or annual query;
- (3) Documents related to meeting reporting requirements.

c. Records related to pre-employment verification with a driver's previous employer;

d. Records related to a driver's test results, including:

- (1) The district's copy of the alcohol testing form, including the test results;
- (2) The district's copy of the controlled substance test custody and control form;
- (3) Documents sent by the MRO to the district;
- (4) Documents related to the refusal of any employee to submit to drug and/or alcohol testing;
- (5) Documents presented by a driver to dispute the results of a drug and/or alcohol test administered in connection with the requirements of the OTETA.

e. Records related to evaluations as follows:

- (1) Records pertaining to a determination by a SAP concerning his/her an evaluation of a covered employees' ~~who tested positive for drugs, or failed an alcohol test or refused to test~~ need for assistance;
- (2) Records concerning a driver's compliance with recommendations of the SAP.

f. Records related to education and training as follows:

- (1) Materials on drug use awareness and alcohol misuse including a copy of the district's policy and administrative regulations on drug use and alcohol misuse and related information;
- (2) Driver's signed receipt of education materials;
- (3) Documentation of training provided to supervisors for the purpose of qualifying the supervisors to make a determination concerning the need for drug and/or alcohol testing based on reasonable suspicion;
- (4) Certification that any training conducted in compliance with the OTETA meets all pertinent requirements for such training.

g. Records related to alcohol and drug testing as follows:

- (1) Agreements with collection site facilities, laboratories, MROs and consortia (includes breath alcohol technicians, screening test technicians and third party providers), as applicable;
- (2) Names and positions of officials and their role in the district's drug and alcohol testing program(s);

- (3) Semiannual laboratory statistical summaries of urinalysis as required by the OTETA and as reported by the laboratory. The district will document laboratory failures to provide statistical summaries and any district follow-up efforts to obtain such reports.
- h. Records will be retained by the district as follows:
- (1) Five Years:
 - (a) Records of employee alcohol-testing results with results indicating an alcohol concentration of 0.02 or greater;
 - (b) Records of verified positive drug testing results;
 - (c) Documentation of refusals to take required drug and/or alcohol tests;
 - ~~(d) Drug testing custody and control forms;~~
 - ~~(e)(d)~~ Employee evaluation and referrals;
 - ~~(f)(e)~~ Testing program records including violations;
 - ~~(g)(f)~~ A copy of each annual calendar year report summary ~~[.];~~;
 - ~~(h)(g)~~ Equipment calibration documentation ~~as applicable~~ when required (See ~~11~~12. a. ~~(6), (7) and (8)~~).
 - (2) Three Years:
 - (a) Records related to each query and all information received in response to each query. Documentation of a consent will be retained for three years from the date of the last query.
 - (b) Pre-employment records obtained, or good faith efforts to obtain, from a previous employer about a driver.
 - (3) Two Years:

Records related to the drug and alcohol collection process (except calibration of evidential breath testing devices).
 - (4) One Year:

Records of negative and cancelled drug-testing results and alcohol test results with a concentration of less than 0.02.
 - (5) Indefinite Period:

Records related to the education and training of breath alcohol technicians, screening test technicians, supervisors and drivers shall be maintained by the district while the individual performs the functions which require training and for two years after ceasing to perform those functions.
- i. Records will be maintained in a secure location with controlled access to ensure confidentiality requirements are met as follows:
- (1) Drug use and alcohol misuse prevention program records will be maintained at the district office. Records relating to individual employee drug and/or alcohol testing, evaluation and treatment will be maintained separately from the employee's personnel file;
 - (2) Employees are entitled upon written request to obtain copies;
 - (3) The district may disclose information in connection with employee benefit proceedings, Department of Transportation agency action against an employee or National Transportation Safety Board safety investigations;

- (4) The district shall disclose such information⁷ to subsequent employers upon written request from the employee (in accordance with 49 C.F.R. § 382.413(a)(1));
- (5) The district will provide access to any drug and alcohol collection and/or testing facility records maintained by the district as described by the OTETA (i.e., those federal agencies, state and local officials who have regulatory authority over the district's covered employees).

⁷ Information that must be disclosed to subsequent employers upon receipt of proper authorization form/release signed by the employer's ex-driver: (a) Failed alcohol tests (breath alcohol content of 0.04 or greater); (b) Verified positive drug test; (c) Refusals to test.

OSBA Model Sample Policy

Code: JEA

Adopted:

Compulsory Attendance**

Except when exempt by Oregon law, all students between ages 6 and 18 who have not completed the 12th grade are required to regularly attend a public, full-time school during the entire school term.

All students five years of age who have been enrolled in a public school are required to attend regularly while enrolled in the public school.

Persons having legal control of a student between the ages 6 and 18, who has not completed the 12th grade, are required to have the student attend and maintain the child in regular attendance during the entire school term. Persons having legal control of a student, who is five years of age and has enrolled the child in a public school, are required to have the student attend and maintain the child in regular attendance during the school term.

Attendance supervisors shall monitor and report any violation of the compulsory attendance law to the superintendent or designee. Failure to send a student and to maintain a student in regular attendance is a Class C violation.

The district will develop procedures for issuing a citation.

A parent who is not supervising ~~his/her~~ their student by requiring school attendance may also be in violation of Oregon Revised Statute (ORS) 163.577(1)(c). Failing to supervise a child is a Class A violation.

~~[In addition, under Board policy JHFDA—Suspension of Driving Privileges, the district may report students with 10 consecutive days of unexcused absences or 15 cumulative days unexcused absences in a single semester to the Oregon Department of Transportation.]~~

Exemptions from Compulsory School Attendance

In the following cases, students shall not be required to attend public, full-time schools:

1. Students being taught in a private or parochial school in courses of study usually taught in kindergarten through grade 12 in the public schools, and in attendance for a period equivalent to that required of students attending public schools.
2. Students proving to the Board's satisfaction that they have acquired equivalent knowledge to that acquired in the courses of study taught in kindergarten through grade 12 in the public schools.
3. Students who have received a high school diploma or a modified diploma.
4. Students being taught, by a private teacher, the courses of study usually taught in kindergarten through grade 12 in the public school for a period equivalent to that required of students attending public schools.

5. Students being educated in the home by a parent or guardian:
 - a. [When a student is taught or is withdrawn from a public school to be taught by a parent or private teacher, the parent or teacher must notify the [] Education Service District (ESD) in writing within 10 days of such occurrence. In addition, when a home-schooled student moves to a new ESD, the parent shall notify the new ESD in writing, within 10 days, of the intent to continue home schooling. The ESD superintendent shall acknowledge receipt of any notification in writing within 90 days of receipt of the notification. The ESD is to notify, at least annually, school districts of home-schooled students who reside in their district;
 - b. Each student being taught by a parent or private teacher shall be examined no later than August 15, following grades 3, 5, 8 and 10:
 - (1) If the student was withdrawn from public school, the first examination shall be administered at least 18 months after the date the student withdrew;
 - (2) If the student never attended public or private school, the first examination shall be administered prior to the end of grade 3;
 - (3) Procedures for home-schooled students with disabilities are set out in Oregon Administrative Rule (OAR) 581-021-0029.
 - c. Examinations testing each student shall be from the list of approved examinations from the State Board of Education;
 - d. The examination must be administered by a neutral individual qualified to administer tests on the approved list provided by the Oregon Department of Education;
 - e. The person administering the examination shall score the examination and report the results to the parent. Upon request of the ESD superintendent, the parent shall submit the results of the examination to the ESD;
 - f. All costs for the test instrument, administration and scoring are the responsibility of the parent;
 - g. In the event the ESD superintendent finds that the student is not showing satisfactory educational progress, the ESD superintendent shall provide the parent with a written statement of the reasons for the finding, based on the test results and shall follow the guidelines in Oregon Revised Statutes and Oregon Administrative Rules.]
6. Children whose sixth birthday occurred on or before September 1 immediately preceding the beginning of the current school year, if the parent or guardian notified the child's resident district in writing that the parent or guardian is delaying the enrollment of their child for one school year to better meet the child's needs for cognitive, social or physical development, as determined by the parent or guardian.
7. Children who are present in the United States on a nonimmigrant visa and who are attending a private, accredited English language learner program in preparation for attending a private high school or college.
8. Students excluded from attendance as provided by law.

9. Students who are eligible military children¹ are exempt up to 10 days after the date of military transfer or pending transfer indicated in the official military order.
10. An exemption may be granted to the parent or guardian of any student 16 or 17 years of age who is lawfully employed full-time, or who is lawfully employed part-time and enrolled in school, a community college or an alternative education program as defined in ORS 336.615.
11. An exemption may be granted to any child who is an emancipated minor or who has initiated the procedure for emancipation under ORS 419B.550 to 419B.558.

END OF POLICY

Legal Reference(s):

[ORS 153.018](#)
[ORS 163.577](#)
[ORS 336.615 - 336.665](#)
[ORS 339.010 - 339.090](#)
[ORS 339.095](#)
[ORS 339.257](#)

[ORS 339.990](#)
[ORS 419B.550 - 419B.558](#)
[ORS 807.065](#)
[ORS 807.066](#)
[OAR 581-021-0026](#)
[OAR 581-021-0029](#)

[OAR 581-021-0071](#)
[OAR 581-021-0077](#)
[Senate Bill 802 \(2019\)](#)

¹ “Military child” means a child who is in a military family covered by the Interstate Compact on Educational Opportunity for Military Children, as determined under rules adopted by the State Board of Education.

OSBA Model Sample Policy

Code: JEC

Adopted:

Admissions**

The Board is committed to providing an educational program for all students living in the district. The Board believes all students living in the district who have not completed 12 years of education should regularly attend a public full-time school and be included in the available educational programs.

A child is considered to be six years of age if the sixth birthday of the child occurred on or before September 1 immediately preceding the beginning of the current school term.

All new students must register in the office. Students enrolled in the district shall comply with Oregon laws related to age, residence, health, attendance, and immunization.

Students located in the district shall not be excluded from admission solely because the student does not have a fixed, regular and adequate nighttime residence or solely because the student is not under the supervision of a parent.

Students located in the district shall not be excluded from admission where they are otherwise eligible, not receiving special education, and they have not yet attained the age of 19 prior to the beginning of the current school year.

The district may admit an otherwise eligible person who is not receiving special education and who has not yet attained 21 years of age prior to the beginning of the current school year if the person is shown to be in need of additional education to receive a high school diploma or a modified diploma.

Students who attend a district school on an interdistrict transfer or were admitted prior to 2019 through open enrollment are considered residents of the district.

Students living in the district who have attained the age of majority are considered residents of the district unless the student has transferred to another district via interdistrict transfer or open enrollment.

Minor students living with a parent or guardian who resides in the district are considered residents of the district unless the student has transferred to another district via interdistrict transfer or open enrollment.

Students who are in foster care¹ and who are placed in the district are residents of the district of origin, unless the court determines that attending in the district of residence is in the best interest of the student.

¹ “Foster care” does not mean care for children whose parent or guardian voluntarily placed the child outside the child’s home with a public or private agency and for whom the child’s parent or guardian retains legal guardianship.

Students who are military children² are considered resident of the district, if the district is the district of military residence³ for the military child. Parents of military students must provide proof of residency within 10 days after the date of military transfer or pending transfer indicated on the official military orders.

Students whose parent or guardian voluntarily placed the child outside the child’s home with a public or private agency and who is living in a licensed, certified or approved substitute care program, and whose residency is established pursuant to Oregon Revised Statute (ORS) 339.134.

END OF POLICY

Legal Reference(s):

[ORS 327.006](#)
[ORS 336.092](#)
[ORS 339.010](#)
[ORS 339.115](#)

[ORS 339.125](#)
[ORS 339.133](#)
[ORS 339.134](#)
[ORS 433.267](#)

[OAR 581-022-2220](#)

[Senate Bill 802 \(2019\)](#)
[Senate Bill 905 \(2019\)](#)

Illegal Immigration and Immigration Reform Act of 1996, 8 U.S.C. §§ 1101, 1221, 1252, 1324, 1363, 1367 (2012~~8~~).
McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act (ESSA), 42 U.S.C. §§ 11431, 11434a (2012).

² “Military child” means a child who is in a military family covered by the Interstate Compact on Educational Opportunity for Military Children, as determined under rules adopted by the State Board of Education.

³ “School district of military residence” means the school district in which 1) the family of a military child intends to reside as the result of a military transfer; or 2) if the school district in which the family intends to reside is unknown, the school district in which the military installation identified in the official military order is located.

OSBA Model Sample Policy

Code: JGE

Adopted:

Expulsion**

A principal, after reviewing available information, may recommend to the superintendent that a student be expelled. Expulsion of a student shall not extend beyond one calendar year.

A student may be expelled for any of the following circumstances:

1. When a student's conduct poses a threat to the health or safety of students or employees;
2. When other strategies to change the student's behavior have been ineffective, except that expulsion may not be used to address truancy; or
3. When required by law.

The use of expulsion for discipline of a student in fifth grade or lower is limited to:

1. Nonaccidental conduct causing serious physical harm to a student or employee;
2. When a school administrator determines, based on the administrator's observations or upon a report from an employee, the student's conduct poses a threat to the health or safety of students or employees; or
3. When the expulsion is required by law.

The age of the student and the past pattern of behavior will be considered prior to imposing the expulsion.

No student may be expelled without a hearing unless the student's parents, or the student if 18 years of age, waive the right to a hearing, either in writing or by failure to appear at a scheduled hearing. By waiving the right to a hearing, the student and parent agree to abide by the findings of a hearing officer.

When an expulsion hearing is not waived, the following procedure is required:

1. Notice will be given to the student and the parent by personal service¹ or by certified mail² at least five days prior to the scheduled hearing. Notice shall include:
 - a. The specific charge or charges;
 - b. The conduct constituting the alleged violation, including the nature of the evidence of the violation and reason for expulsion;
 - c. A recommendation for expulsion;

¹ The person serving the notice shall file a return of service. (OAR 581-021-0070)

² When "certified mail is given to a parent of a suspended student, the notice shall be placed in the mail at least five days before the date of the hearing." (OAR 581-021-0070)

- d. The student's right to a hearing;
 - e. When and where the hearing will take place; and
 - f. The right to representation.
2. The Board may expel, or may delegate the authority to decide on an expulsion to the superintendent or superintendent's designee, who may also act as the hearings officer. The district may contract with an individual who is not employed by the district to serve as the hearings officer. The hearings officer designated by the Board will conduct the hearing and will not be associated with the initial actions of the building administrators;
 3. Expulsion hearings will be conducted in private and will not be open to the general public unless the student or the student's parents request an open session;
 4. In case the parent or student has difficulty understanding the English language or has other serious communication disabilities, the district will provide a translator;
 5. The student shall be permitted to have representation present at the hearing to advise and to present arguments. The representation may be an attorney and/or parent. The district's attorney may be present;
 6. The student shall be afforded the right to present ~~his/her~~ their version of the events underlying the expulsion recommendation and to introduce evidence by testimony, writings or other exhibits;
 7. The student shall be permitted to be present and to hear the evidence presented by the district;
 8. The hearings officer or the student may record the hearing;
 9. Strict rules of evidence shall not apply to the proceedings. However, this shall not limit the hearings officer's control of the hearing;
 10. If the Board is conducting the expulsion hearing, the Board may designate the Board chair or a third party as the hearings officer. The hearings officer will determine the facts of each case on the evidence presented at the hearing. Evidence may include the relevant past history and student education records. The hearings officer will provide to the Board, findings as to the facts, the recommended decision and whether or not the student has committed the alleged conduct. This will include the hearings officer's recommended decision on disciplinary action, if any, including the duration of any expulsion. This material will be available in identical form to the Board, the student if age 18 or over and the students' parents at the same time. Following the review by the Board of the hearings officer's recommendation, the Board will make the final decision regarding the expulsion;
 11. If the Board has delegated authority to the superintendent or designee to act as the hearings officer, the superintendent may designate ~~him or herself~~ themselves, or a third party, as the hearings officer. The hearings officer's decision is final. However, a decision of the hearings officer may be appealed by the parent or the student if age 18 or over to the Board for review. If the decision of the hearings officer is appealed to the Board for review, the findings as to the facts and the hearings officer's decision will be submitted to the Board, and will be available in identical form to the Board, the student and the student's parents at the same time. At its next regular or special meeting the Board will review the hearings officer's decision and will affirm, modify or reverse the decision;

12. A Board review of the hearings officer’s decision will be conducted in executive session unless the student or the student’s parent requests a public hearing. If an executive session is held by the Board or a private hearing held by the hearings officer, the following will not be made public:
 - a. The name of the minor student;
 - b. The issues involved, including a student’s confidential ~~medical records~~ ~~and that student’s educational program~~;
 - c. The discussion;
 - d. The vote of Board members, which may be taken in executive session when considering an expulsion.

Prior to expulsion, the district must propose alternative programs of instruction or instruction combined with counseling to a student subject to expulsion for reasons other than a weapons policy violation. The district must document to the parent of the student that proposals of alternative education programs have been made.

END OF POLICY

Legal Reference(s):

[ORS 192.660](#)
[ORS 332.061](#)
[ORS 336.615 - 336.665](#)

[ORS 339.115](#)
[ORS 339.240](#)
[ORS 339.250](#)

[OAR 581-021-0050 - 021-0075](#)
[House Bill 2514 \(2019\)](#)



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- GCA – License Requirements, Optional
- GCAB – Personal Electronic Devices and Social Media – Staff, Highly Recommended
- ICC – Volunteers, Optional
- JEA – Compulsory Attendance, Highly Recommended
- JEC – Admissions, Optional
- JECA – Admission of Resident Student, Highly Recommended
- JGAB – Use of Restraint or Seclusion, Required
- JGE - Expulsion, Required
- JHCD/JHCDA – Medications, Required
- JHCD/JHCDA-AR – Medications, Required (requires board adoption)
- JHFE – Reporting of Suspected Abuse of a Child, *New Required*
- JHFE-AR(1) – Reporting of Suspected Abuse of a Child, *New Required* (requires board adoption)
- JHFF/GBNAA – Reporting of Suspected Sexual Conduct with Students, *New Required*
- JHFF/GBNAA-AR – Suspected Sexual Conduct Report Procedures and Form, *New Required*
- KL – Public Complaints*/** (Versions 1 thru 4), Highly Recommended
- KL-AR[(1)] – Public Complaint Procedure, Highly Recommended
- LBE-AR – Public Charter Schools, Highly Recommended

Policy Update is a quarterly subscription publication of the Oregon School Boards Association

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If you have questions regarding this publication or OSBA, please call our offices: 503-588-2800 or 800-578-6722

This publication is designed to provide accurate and authoritative information regarding the subject matter covered. It is furnished with the understanding that policies should be reviewed by the district's legal counsel.

MANDATORY REPORTERS

Summary

Recent passing of Senate Bill (SB) 415 (2019) designates members of a school district board as mandatory reporters of suspected child abuse.

Legal Reference

[Senate Bill 415 \(2019\)](#)

ORS 419B.005

ORS 419B.010

ORS 419B.015

Collective Bargaining Impact

None

Local District Responsibility

Review the recommended revisions and optional new policy and consider if in the best interest of the district to adopt.

Policy Implications

BBF – Board Member Standards of Conduct, Highly Recommended (Versions 1 or 2)

BBFC – Reporting of Suspected Abuse of a Child, *New* Optional

EXECUTIVE SESSION - STUDENT RECORDS

Summary

House Bill 2514 (2019) expands the privacy of student records allowed in executive session to include “confidential records of a student” deleting the language limiting to medical records and student educational programs.

Legal Reference

None

Collective Bargaining Impact

None

Local District Responsibility

If the district has either optional policy BDC - Executive Sessions or BDDG - Minutes of Board Meetings, and has required policy JGE - Expulsion, it is recommended that the district review the revised language and readopt.

Policy Implications

BDC - Executive Sessions, Optional

BDDG - Minutes of Board Meetings, Optional

DRONES

Summary

The revisions in this policy reflect changes in federal law, Senate Bill 581 (2019) and meets PACE insurance requirements.

Legal Reference

[Senate Bill 581 \(2019\)](#)

Collective Bargaining Impact

None

Local District Responsibility

If the district uses drones as part of any curriculum or district-sponsored activity this policy is required. The district should review the recommended language revisions and readopt the policy.

If the district does not use drones as part of any curriculum or district-sponsored activity this policy is not needed.

Policy Implications

ECACB – Unmanned Aircraft System (UAS) a.k.a. Drone, Conditionally Required

MILITARY CHILD OR VOLUNTARILY PLACED AND RESIDENT DISTRICT

Summary

Senate Bill 802 (2019) permits school residency to nonresident military children in cases of official military transfers prior to the family moving into the district. This applies to military families covered by the Interstate Compact on Educational Opportunity for Military Children. Parents are required to provide proof of residency within 10 days after the date of military transfer indicated on the official military order. Students are not required to comply with compulsory attendance requirements until 10 days after the date of the transfer.

Senate Bill (SB) 905 (2019) clarifies and aligns with the Every Student Succeeds Act to say that the care for a student whose parent or guardian has voluntarily placed the student outside the student's home with a public or private agency and for whom the student's parent or guardian retains legal guardianship, does not meet the definition of "foster care". It establishes general rule that the student, whose parent or guardian voluntarily places the student in substitute care while retaining legal guardianship, is a resident of the district where the substitute care program is located. It also provides, under special circumstances outlined in SB 905, exceptions to allow the student (voluntarily placed by the parent or guardian) to attend school in the district where the parents or guardian resides.

Both bills are effective now.

Legal Reference

[Senate Bill 802 \(2019\)](#)

[Senate Bill 905 \(2019\)](#)

Collective Bargaining Impact

None

Local District Responsibility

If the district has highly recommended policy JEA – Compulsory Attendance, optional policy JEC – Admission or highly recommended policy JECA – Admission of Resident Student in its policy manual, review the new language and readopt. Update required policy EEA - Student Transportation Services with the recommended changes and readopt.

Policy Implications

EEA - Student Transportation Services, Required

JEA – Compulsory Attendance, Highly Recommended

JEC – Admissions, Optional

JECA – Admission of Resident Student, Highly Recommended

EQUAL EMPLOYMENT OPPORTUNITY

Summary

House Bill 2341 (2019) makes it an unlawful employment practice for an employer to deny employment opportunities, fail to make reasonable accommodations, or take certain actions because of known limitations of an employee or applicant’s pregnancy, childbirth, or related medical condition. The bill provides exemptions for a reasonable accommodation that requires significant difficulty or expense that imposes an undue hardship on district operations. It exempts districts with fewer than six employees.

Additionally, Senate Bill 479 (2019) made ORS 659A.082 part of the definition of workplace harassment involving discrimination of an employee’s service in a uniformed service.

Legal Reference

Amends ORS 695A.885

Collective Bargaining Impact

None

Local District Responsibility

If the district has required policy GBA – Equal Employment Opportunity in its policy manual, review the new language and readopt.

Policy Implications

GBA – Equal Employment Opportunity, Required

WORKPLACE HARASSMENT

Summary

Senate Bill 479 (2019) institutes a requirement for all public employers to adopt policy prohibiting “workplace harassment” which means “conduct that constitutes discrimination prohibited by ORS 659A.030, including conduct that constitutes sexual assault or that constitutes conduct prohibited by ORS 659A.082 or 659A.112”. This legislation requires new board policy and an administrative regulation (AR) to support implementation of this law. A complaint may be filed through the new complaint process AR, with the Bureau of Labor and Industries (BOLI), or under any other available law.

Legal Reference

See new sample policy and administrative regulation.

Collective Bargaining Impact

The district should review the collective bargaining agreement (CBA) for any provisions that require the employee to choose between the complaint procedure outlined in the CBA and filing a BOLI or Equal Employment Opportunity Commission (EEOC) complaint.

Local District Responsibility

New policy GBEA and its administrative regulation (AR) are required by SB 479; the AR does not require adoption but does need submitted to the Board for review.

Policy Implications

GBEA – Workplace Harassment *, *New Required*

GBEA-AR – Workplace Harassment Reporting and Procedure, *New Required*

DRUG AND ALCOHOL TESTING AND RECORD QUERY – TRANSPORTATION PERSONNEL

Summary

The federal Department of Transportation (DOT) adopted rules in 2016 called the “Commercial Driver’s License Drug and Alcohol Clearinghouse”. The rules required implementation of a clearinghouse to support collection and maintenance of records on drivers made subject to testing by the Omnibus Transportation Employee Testing Act (OTETA). The Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Clearinghouse has implemented its mandatory use effective January 6, 2020. The rules require districts that employ drivers subject to testing to also conduct pre-employment queries through the Federal Motor Carrier Safety Administration (FMCSA) query program. The new program also requires the district to report testing data on employees subject to other testing required by law, e.g., post-accident, random, reasonable suspicion, etc.

Legal Reference

None

Collective Bargaining Impact

None

Local District Responsibility

This policy and administrative regulation are required if the district owns and operates its own student transportation services, or if any district employee is required to have a CDL. If the district has previously adopted the conditionally required policy GBEDA – Drug and Alcohol Testing – Transportation Personnel and its administrative regulation (AR), review the new language for both and readopt.

Policy Implications

GBEDA – Drug and Alcohol Testing and Record Query – Transportation Personnel, (Version 1 or 2) Conditionally Required
GBEDA-AR – Drug and Alcohol Testing and Record Query – Transportation Personnel, Conditionally Required (requires board adoption)

RESTRAINT OR SECLUSION**Summary**

The State Board of Education adopted revisions to the restraint and seclusion Oregon Administrative Rules to reflect Senate Bill 963 (2019) and clarify the complaint procedure.

Legal Reference

None

Collective Bargaining Impact

None

Local District Responsibility

The district should review, and update required policy JGAB - Use of Restraint or Seclusion with the revised language and readopt.

Policy Implications

JGAB – Use of Restraint or Seclusion, Required

MEDICATIONS - NALOXONE

Summary

Senate Bill 665 (2019) gives a district the option to provide and administer naloxone or any similar medication that is designed to reverse an overdose of an opioid drug. If a district plans to provide (it is not required) and administer this medication the bracketed policy language is required; otherwise there is no need to adopt specific naloxone language).

Legal Reference

[Senate Bill 665 \(2019\)](#)

Collective Bargaining Impact

Review your collective bargaining agreement for language addressing staff and the administration of medication and align as needed.

Local District Responsibility

If the district is planning to provide and administer naloxone, review the recommended naloxone related bracketed language and adopt language in both policy and in the administration regulation.

If the district is not planning to provide or administer this medication do not adopt naloxone related language. However, review and adopt other recommended changes.

Policy Implications

JHCD/JHCDA – Medications, Required

JHCD/JHCDA-AR – Medications, Required (requires board adoption)

SUSPECTED SEXUAL CONDUCT AND SUSPECTED CHILD ABUSE

Summary

Senate Bill (SB) 155 (2019) amended statute on reporting suspected sexual conduct and suspected child abuse. The following is a brief summary of some changes to law; access the bill in its entirety and the new model sample policies and administrative regulations for additional information.

SB 155 assigned investigative responsibilities to ODE for non-licensed employees for reports of suspected sexual conduct and investigative responsibilities to TSPC for employees licensed through TSPC. The SB redefines sexual conduct, adds a definition for student in relation to sexual conduct, amends reporting requirements, makes volunteers subject to law, and maintains applicability to contractors and agents.

The SB adds applicability of the law on suspected child abuse to contractors, agents and volunteers to protect students.

The SB requires districts to designate a licensed administrator and alternate licensed administrator for each school building assigned to receive reports of suspected abuse or suspected sexual conduct, and their contact information and other required information found in the amended policies and administrative regulations. In cases of suspected abuse, the district must also post contact information for the local Department of Human Services office and other required information noted in the amended policies and administrative regulations.

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There are new reporting requirements for the designated administrators to TSPC or ODE when they receive a report of suspected sexual conduct.

Nothing in the bill prevents a district from conducting their own investigation and acting on information gained from the investigation prior to completion of an investigation and determination from another agency. Refer to the model sample policies and administrative regulations for additional information.

The model sample policies and their administrative regulations have had extensive rewriting and therefore are presented in clean form in this *Policy Update*. The deleting/rescinding of previous versions and adoption of new versions is recommended.

The code for JHFF - Reporting Requirements of Suspected Sexual Conduct was modified to add a second code to implement a place in section G - Personnel of the board policy manual, e.g., JHFF/GBNAA. Additionally, a new administrative regulation has been created and is presented as JHFF/GBNAA-AR, and includes the additional reporting requirements and procedures the administrators will follow when a report of suspected sexual conduct is received. The alternate form of this policy and AR, e.g., GBNAA/JHFF and GBNAA/JHFF-AR are included just not listed.

Legal Reference

[Senate Bill 155 \(2019\)](#)

Collective Bargaining Impact

None

Local District Responsibility

Consider rescinding previous versions of the corresponding policies and administrative regulations in the board's policy manual and adopt the new versions presented herein. Administrative regulation JHFE-AR(1) is designated to be board adopted; the administrative regulation JHFF/GBNAA-AR is noted with needing board review.

If the board has a policy, GBNAA/JFCFA - Cyberbullying, in their manual, it is recommended for deletion; cyberbullying content is found in recent versions of JFCF and GBNA and therefore a policy with code GBNAA/JFCFA would not be needed (prior to deleting verify the board has a recent version of GBNA and JFCF that includes cyberbullying language).

Policy Implications

GCA – License Requirements, Optional

GCAB – Personal Electronic Devices and Social Media – Staff, Highly Recommended

IICC – Volunteers, Optional

JHFE – Reporting of Suspected Abuse of a Child, *New Required*

JHFE-AR(1) – Reporting of Suspected Abuse of a Child, *New Required*

JHFF/GBNAA – Reporting of Suspected Sexual Conduct with Students, *New Required*

JHFF/GBNAA-AR – Suspected Sexual Conduct Report Procedures and Form, *New Required*

LBE-AR – Public Charter Schools, Highly Recommended

COMPLAINT PROCEDURES

**2019-2020
STAFF/STUDENT
HANDBOOKS AND
KEY DATES
CALENDAR
(Available Now):**

OSBA's Model Staff and Student Handbooks and Key Dates Calendar are revised annually to reflect recent legislation and other changes.

Samples and online ordering of these tools for purchase can be found on the OSBA website through this link: www.osba.org. (Can be purchased in the *Online Store* from *Downloads*)

Summary

Adoption of new and revised complaint and appeal Oregon Administrative Rules (OAR) by the State Board of Education in March 2019 affected several policies and administrative regulations – most changes were released in July. OSBA has been collaborating with the Oregon Department of Education (ODE) to establish how the new rules affect public charter schools. Through statute, school districts that sponsor a public charter school have jurisdiction over the public charter school for certain complaints. OSBA and ODE recommends a discussion with the public charter school and their sponsoring district to establish delegation of final decision making for complaints involving restraint or seclusion, discrimination, retaliation, or applicable Division 22 Standards, for which the school's sponsor has jurisdiction. Acknowledgement of whether a complainant may appeal to the board of the public charter school's sponsor is recommended through a resolution by the sponsoring board, adoption of policy language, or by a provision in the charter agreement. Policy language is included to help the sponsoring school board decide if they will uphold the decision of the charter board, or hear the appeal from the complainant.

The OARs 581-002-0003 - 581-002-0005 describe the complaints that may be appealed to ODE, and only complaints that have already reached a final decision by the school's sponsor for which the sponsor has jurisdiction pursuant to law.

Questions may be directed to OSBA and/or ODE.

Legal Reference

See model samples for suggested revisions

Collective Bargaining Impact

None

Local District Responsibility

Review the recommended revisions in the attached documents for consideration and adoption. Please note that AC-AR requires board adoption while the other administrative regulations may be presented as an information item for review by the board.

Policy Implications

AC-AR - Discrimination Complaint Procedure, Required (board adoption required)

KL – Public Complaints*/** (Versions 1 thru 4), Highly Recommended

KL-AR[(1)] – Public Complaint Procedure, Highly Recommended

ABOUT *POLICY UPDATE*

Policy Update is a quarterly subscription newsletter providing a brief discussion of current policy issues of concern to Oregon school districts.

Sample policies reflecting these issues and changes in state and federal law, if applicable, are part of this newsletter. These samples are offered as a starting point for drafting local policy and may be modified to meet particular local needs. They do not replace district legal counsel advice.

To make the best use of Policy Update, we suggest you discuss the various issues it presents and use the sample policies to determine which policies your district should develop or

revise, get ideas for what a policy should contain, and as a starting point for editing, modifying and discussing your district's policy position.

If you have questions about Policy Update, sample policies or policy in general, call OSBA Policy Services, 800-578-6722.

TRY OUR ONLINE POLICY DEMO

OSBA's online policy service has a demo site for districts interested in a public online policy manual. This service saves time, resources and reams of paper. With one centrally-located policy manual updated electronically, you have instant access to current district policies.

Go to policy.osba.org and select "Policy Online Demo." The online manual includes a subscription to Policy Update and policy manual maintenance service to help keep policies current.

OSBA offers several options. Contact Policy Services to determine the best option for you, 800-578-6722 or 503-588-2800.

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: William H. Lewis III, Business Director

Date: March 04, 2020

Meeting Date: March 12, 2020

Re: Financial Report

Financial Report

The 2019-2020 Financial Board Report included in this packet reflects all revenues and expenditures for 2015-2018, and the budgeted YTD expenditures, plus encumbered amounts for 2019-2020 as of 03/04/20.

Accuity, LLC. will present the Lebanon Community School District 2018-19 Audit.

We will have a presentation regarding School Construction Excise Tax options.

Attachment

2019-2020 General Fund Expenditure Report

Obj	Description	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Project	19/20 Budget	3-04-20 YTD	3-04-20 Encumb	3-04-20 Balance
111	Certified salaries	9,311,147	10,161,648	10,831,007	12,299,845	12,665,056	6,185,533	5,994,465	485,059
112	Classified salaries	4,164,521	4,545,055	4,757,666	5,617,686	6,227,931	3,217,348	2,546,230	464,353
113	Administrative salaries	1,464,907	1,648,330	1,614,127	1,782,092	1,873,807	1,254,999	627,097	(8,289)
114	Managerial - classified	94,714	178,755	187,797	249,120	154,577	167,966	93,685	(107,074)
116	Retirement stipends	76,123	51,134	35,621	19,904	91,904	41,099	38,550	12,255
119	Confidential salaries	125,785	84,504	131,698	159,789	162,808	179,115	94,728	(111,035)
121	Certified subs	373,350	432,293	446,157	43,660	2,000	-	-	2,000
122	Classified subs	148,818	155,004	150,074	42,523	1,500	39,703	-	(38,203)
123	Temp certified	62,030	73,949	133,971	162,287	82,264	288	-	81,976
124	Temp classified	982	-	-	23,111	8,000	55,036	-	(47,036)
127	Student helpers salaries	11,768	7,895	6,544	4,413	21,000	9,087	-	11,913
132	Compensation time	23,861	25,767	37,764	77,738	52,300	45,008	-	7,292
133	Extra duty	254,381	324,897	286,017	350,933	279,579	172,198	8,697	98,684
134	Classified extra hrs	142,975	185,048	192,566	200,393	208,000	-	-	208,000
135	Vacation Payoff	4,377	6,938	12,246	14,017	29,817	81	-	29,736
136	Mentor teacher pay	990	609	-	-	-	-	-	-
137	Personal Leave Payout	75	-	-	-	-	150	300	(450)
138	Department Head Extra Duty	2,159	1,613	1,556	788	6,000	4,000	2,500	(500)
142	Taxable Meal Reimbursement	436	903	1,503	2,073	-	935	-	(935)
143	Cell Phone Stipend					-	720	450	(1,170)
145	Travel Stipend					-	7,600	4,750	(12,350)
150	Club Advisor				34,950	29,650	68,273	61,123	(99,746)
	Total Salaries	16,263,399	17,884,343	18,826,313	21,136,091	21,896,193	11,475,942	9,472,574	947,678
210	PERS	3,976,407	4,187,401	4,442,519	5,780,868	7,398,130	3,703,739	3,038,121	656,270
220	Social Security	1,207,537	1,328,140	1,385,595	1,550,125	1,655,388	836,914	683,871	134,603
231	Worker's Comp	136,822	173,370	196,943	238,867	293,025	106,084	73,059	113,882
241	Employee Ins - Admin	177,948	212,862	208,912	239,427	215,642	169,528	85,653	(39,539)
242	Employee Ins - Certified	2,307,416	2,328,554	2,370,817	2,831,052	2,449,421	1,335,310	1,299,674	(185,563)
243	Employee Ins - Classified	1,874,827	2,137,321	2,102,847	2,408,513	2,327,520	1,277,761	1,090,121	(40,362)
244	Employee Ins - Other	20,700	7,731	27,124	36,487	33,429	39,866	21,616	(28,053)
245	Employee Ins - Retired	276,090	228,774	195,821	122,925	83,600	56,893	0	26,707
247	TSA	42,912	40,991	22,082	24,336	25,200	30,400	15,200	(20,400)
	Total Benefits	10,020,660	10,645,144	10,952,659	13,232,600	14,481,355	7,609,171	6,307,315	564,869
311	Instructional Services	152,856	157,581	110,051	121,558	103,800	38,666.00	90.41	65,044
312	Instr Prog Improve Service	43,468	36,748	39,424	33,042	53,000	22,279	-	30,721

2019-2020 General Fund Expenditure Report

313	Student SVCS	-	-	-	-	-	-	-	-
316	Data Processing SVCS	-	-	-	-	-	-	-	-
317		-	-	-	-	-	-	-	-
318		-	-	-	-	-	0	0	-
319	Other Instr-Prof-Tech SVCS	21,870	9,745	23,110	11,205	20,000	0	0	20,000
321	Cleaning SVCS	-	-	-	-	-	-	-	-
322	Repairs & Maintenance	163,270	168,482	173,295	254,579	190,300	147,538.00	26524.47	16,238
323	Radio Service	-	7,767	38,310	12,455	11,100	2,694.00	0.00	8,406
324	Rentals	135,308	104,777	102,560	121,067	129,400	32,393	29,363	67,644
325	Electricity	467,896	473,758	466,093	453,206	502,620	275,278	172,667	54,675
326	Fuel	177,759	187,899	223,740	181,534	223,135	103,714	51,097	68,324
327	Water & Sewer	139,255	121,239	150,725	138,029	153,520	111,042	-	42,478
328	Garbage	86,324	96,811	95,095	112,864	102,400	51,516	-	50,884
329	Other Property Services	13,001	19,246	34,726	10,550	20,000	105	-	19,895
330	Reimb. Student Transportation	6,950	-	1,589	(64,563)	10,200	17,182	-	(6,982)
340	Travel	114,592	140,225	178,985	149,454	158,263	29,917	723	127,624
341	Travel - Local	-	-	-	-	-	-	2,903	(2,903)
342	Travel - Out of District	-	-	-	-	-	-	-	-
343	Travel - Student - Out of Dist.	-	-	2,916	1,140	5,300	68	-	5,232
344	Classified Staff Training	-	-	-	-	-	-	-	-
345	Travel - Other	-	-	-	-	-	-	-	-
346	Meals/Transportation	104	48	99	153	200	135	101	(36)
347	Mileage/Transportation	-	-	-	-	-	-	-	-
348	Staff Tuition	49,577	44,768	71,830	92,746	47,000	21,246.00	0	25,754
349		-	-	-	-	-	0	-	-
351	Telephone	82,642	70,529	39,486	44,987	73,165	28,403.00	14292.19	30,470
353	Postage	23,607	21,909	14,712	24,224	26,074	10,989.00	0.00	15,085
354	Advertising	4,416	3,551	1,087	2,761	4,300	425	0	3,875
355	Printing & Binding	68,861	48,223	51,996	13,712	29,400	6,716.00	0.00	22,684
359	Other Communication Services	-	-	-	-	-	-	-	-
360	Charter School Payments	2,064,403	1,961,788	1,866,943	2,159,564	2,195,000	1,720,443.00	0	474,557
362	Insurance Reimbursement	-	-	-	-	-	0	0	-
371	Tuitions Payments to Other Dist.	40,570	29,701	29,536	-	-	-	-	-
372		-	-	-	-	-	-	-	-
373	Tuition Pay Private School	-	-	-	-	5,000	-	-	5,000
374	Other Tuition	605,954	625,503	162,192	240,090	92,500	0.00	0.00	92,500
381	Audit Services	27,650	25,150	27,700	29,150	30,000	22,230.00	400	7,370
382	Legal Services	2,028	5,288	11,261	33,971	35,000	12,336.00	-	22,664
383	Architect/Engineer Service	-	-	-	-	-	-	-	-
384	Negotiation Services	5,934	13,784	8,590	-	10,000	-	-	10,000
385	Management Services	-	-	-	-	-	-	-	-
386	Data Processing SVCS	59,787	76,794	75,380	65,278	89,600	33,653.00	94	55,853
387	Statistical Services	-	-	-	-	-	0	0	-

2019-2020 General Fund Expenditure Report

388	Election Services	4,565	-	1,573	4,623	5,000	-	-	5,000
389	Other Non_instr Pro/Tech	515,889	539,114	292,488	451,897	363,700	149,482.00	151722	62,496
390	Other General Prof & Tech Svcs	-	-	-	-	-	0.00	0	-
391	Physical Exams - Drivers	2,380	3,168	4,193	4,072	4,400	2,785.00	2060	(445)
392	Drug Tests Drivers	1,110	635	1,255	1,670	3,000	745	1255	1,000
393	Child Care Services	22,000	22,000	22,000	-	15,000	0.00	7,591.00	7,409
394	Sub calling service	5,559	7,489	6,464	14,113	15,000	8,730.00	0	6,270
395	Classified subs	-	-	-	226,030	194,000	137,057.00	0.00	56,943
396	Criminal History checks	2,546	2,928	3,179	4,066	3,200	2,302.00	0.00	898
397		-	-	-	-	-	-	-	-
398	Fingerprinting	639	462	266	38	1,000	1,770	-	(770)
399	Classified subs	-	-	-	499,109	425,000	257,291.00	0.00	167,709
	Total P. Services	5,112,768	5,027,111	4,332,849	5,448,375	5,349,577	3,249,130	460,883	1,639,565
406	Gas Oil & Lubricants	152,805	103,868	115,426	190,500	190,500	92,818.00	80,834.85	16,847
407	Vehicle Fuel/Transportation	-	-	-	-	-	-	-	-
408		-	-	-	-	-	-	-	-
409		-	-	-	-	-	-	-	-
410	Supplies & Materials	457,671	419,096	486,014	452,860	648,024	289,086	15,146	343,792
411		-	-	-	-	-	-	-	-
412		-	-	-	-	-	-	-	-
413	Vehicle repair parts	50,201	48,980	44,746	27,649	52,800	28,108.28	20,227.16	4,465
414	Transportation operations	5,674	6,060	8,776	30,655	15,000	20,037.15	2,355.00	(7,392)
415		-	-	-	-	-	-	-	-
416		-	-	-	-	-	-	-	-
417		-	-	-	-	-	0.00	0.00	-
418	Office Supplies/Transportation	-	-	-	-	-	0	0	-
419	Transportation - Tires	-	-	-	-	-	-	-	-
420	Textbooks	240,685	131,379	83,687	68,642	28,033	3,738.39	1,061.00	23,234
430	Library Books	9,934	8,588	5,880	5,914	15,694	2,344	-	13,350
440	Periodicals	6,012	1,937	5,354	6,511	6,000	9,294	-	(3,294)
460	Equipment under 5K	125,632	212,514	184,119	162,389	178,842	72,185	13	106,644
470	Computer software	173,513	195,888	181,289	184,472	264,360	151,742.42	2496	110,122
480	Computer hardware	255,516	252,444	221,873	146,797	170,593	148,698.14	1,040.00	20,855
	Total Supplies & Materials	1,477,643	1,380,753	1,337,164	1,276,389	1,569,846	818,052	123,173	628,622
520	Buildings Acquisition	-	-	-	-	-	7,296.00	0	(7,296)
540	Equipment	6,779	20,047	65,034	39,805	54,500	3,500	-	51,000
541	New Equipment over 5K	-	-	-	-	-	7,560.65	0	(7,561)
542	Replace of Equip over 5K	-	-	-	-	-	18798.5	16322.74	(35,121)
550	Depreciable Technology	-	-	-	7,579	-	10,000	-	(10,000)
564	Bus Replacement	-	-	-	258	-	-	-	-

2019-2020 General Fund Expenditure Report

590			-			-	0	0	-
	Total Capital Outlay	6,779	20,047	65,034	47,641	54,500	47,155	16,323	(8,978)
621	Regular Interest	-	-	-	-	500	0	0	500
622			-	-	-	-	0	0	-
640	Dues & Fees	92,488	67,655	178,632	101,706	175,180	66,979.37	1,243.80	106,957
650	Insurance & Judgments	216,456	218,639	230,250	245,279	265,588	262,015.23	0	3,573
651			-	-	-	-			-
652			-	-	-	-			-
653			-	-	-	-			-
654			-	-	-	-			-
655	Judgments & Settlements	-	-	-	-	-	2,500	-	(2,500)
659	Settlements	-	-	34,000	-	-	-	-	-
660			-	-	-	-	0.00	0.00	-
670	Taxes & Licenses	49	-	-	-	200	220.00	0	(20)
690			-	-	-	-	-	-	-
	Total Other Objects	308,993	286,294	442,882	346,985	441,468	331,715	1,244	108,510
707	Transfer - Vocational House Fund		-	-	40,000	-	-	-	-
710	Transfer - Technology	175,000	200,000	225,000	100,000	-	-	-	-
711	Transfer - Classroom Furniture	50,000	50,000	25,000	50,000	-	-	-	-
712	Transfer - Textbook Adoption	350,000	350,000	300,000	400,000	400,000	400,000	-	-
713	Transfer - Capital Improvement	225,000	250,000	250,000	400,000	-	-	-	-
714	Transfer - Track and Turf Fund	110,000	110,000	10,000	85,000	10,000	10,000	-	-
715	Transfer - Athletic Fund	365,000	365,000	405,000	446,000	450,000	450,000	-	-
716	Transfer - Bus Replacement	250,000	250,000	250,000	300,000	150,000	150,000	-	-
717	Transfer - Unemploy Ins	25,000	15,000	25,000	25,000	25,000	25,000	-	-
	Transfer - OHC Fund	-	-	-	-	-	-	-	-
718	PERS Reserve	150,000	500,000	500,000	525,000	-	-	-	-
719	Transfer - Food Service	50,000	65,225	90,656	100,000	100,000	100,000	-	-
730	Transfer - Debt Service	-	-	100,000	150,000	50,000	50,000	-	-
731	Transfer - Academic Achievemen	10,000	-	-	-	-	-	-	-
	Total Transfers	1,760,000	2,155,225	2,180,656	2,621,000	1,185,000	1,185,000	-	-
810	Reserve/Contingency	-	-	-	-	1,750,000	-	-	1,750,000
	Grand Total	34,950,241	37,398,917	38,137,559	44,109,082	46,727,940	24,716,165	16,381,510	5,630,265

2019-2020 General Fund Summary Report

	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	3-04-20 YTD & Enc	3-04-20 Balance
General Fund - Revenue							
SSF Formula	36,036,233	37,131,855	40,190,370	39,633,000	42,592,940	33,455,270	9,137,670
SSF Adjustment	(254,069)	390,697	280,233	-	-	-	-
State Fiscal Stabilization Fund					-	-	-
Federal Ed Jobs					-	-	-
School Year SubAccount					-	-	-
Loan Receipts					-	-	-
Interest	91,245	156,492	267,981	100,000	300,000	216,991	83,009
Third Party Billing	45,178	102,447	72,379	80,000	-	-	-
TMR	149,514	208,252	210,894	175,000	150,000	106,187	43,813
JROTC	66,034	73,726	69,777	65,000	65,000	48,328	16,672
Other	297,128	299,398	360,539	420,000	490,000	160,700	329,300
Interfund Transfer	60,000	60,000	82,657	70,000	850,000	-	850,000
BFB	3,932,387	3,024,733	3,310,041	5,075,000	2,280,000	2,126,603	153,397
Total	40,423,650	41,447,600	44,844,870	45,618,000	46,727,940	36,114,079	10,613,861
	=====	=====	=====	=====	=====	=====	=====
General Fund - Expenses							
Salaries	17,884,343	18,826,313	19,506,444	21,146,522	21,896,193	20,948,516	947,678
Benefits	10,645,144	10,952,659	12,144,929	13,883,105	14,481,355	13,916,485	564,869
P. Services	5,027,111	4,332,849	4,321,151	4,804,971	5,356,244	3,710,013	1,646,231
Supplies	1,380,753	1,337,164	1,742,328	1,670,267	1,566,513	941,225	625,288
Capital Outlay	20,047	65,034	195,888	54,500	54,500	63,478	(8,978)
Other Objects	286,294	442,882	335,817	437,635	438,135	332,958	105,177
Transfers	2,155,225	2,180,656	1,335,000	2,621,000	1,185,000	1,185,000	-
Contingency	-	-	-	1,000,000	1,750,000	-	1,750,000
Total	37,398,917	38,137,559	39,581,557	45,618,000	46,727,940	41,097,675	5,630,265
	=====	=====	=====	=====	=====	=====	=====

2019-2020 General Fund Revenue Report

		15/16	16/17	17/18	18/19	19/20	3-04-20	3-04-20
		Actual	Actual	Actual	Project	Budget	YTD	Balance
SSF Formula								
1111,	Taxes	8,533,160	9,048,901	10,057,517	10,136,079	10,633,240	9,784,847	848,393
4801,4899	Federal Forest Fees	205,708	23,160	142,770	179,478	130,000	11,028	118,972
3103	Common School	492,013	502,314	410,848	437,082	405,245	-	405,245
3104	State Timber	181,382	137,286	167,068	167,048	160,000	-	160,000
3101/3199	School Support Fund	26,623,971	27,420,195	29,412,167	29,101,930	31,264,455	23,450,145	7,814,310
Adjustments to SSF Payments								-
	Adj for Prior Year payments	(330,463)	261,223	250,598	(755,646)			-
	Adj for HC Disability Grant	76,394	129,474	29,635	439,748	-	-	-
	Total SSF Formula	35,782,164	37,522,552	40,470,603	39,705,718	42,592,940	33,455,270	9,137,670
								-
1510	Interest on Investments	91,245	156,492	267,981	322,591	300,000	216,991	83,009
4200	Third Party billing	45,178	102,447	72,379	72,372	-	-	-
2210	TMR	149,514	208,252	210,894	180,556	150,000	106,187	43,813
4300	JROTC reimbursement	66,034	73,726	69,777	35,236	65,000	48,328	16,672
								-
	Other							-
1910	Rental Fees	10,474	9,114	7,731	3,626	10,000	1,482	8,518
1980	Fees Charged to Grants	800	-	-	-	100,000	-	100,000
1312, 1960, 1990,								
5300	Miscellaneous	202,944	213,437	284,801	358,144	300,000	103,168	196,832
1994	E-Rate reimbursement	82,910	76,847	68,007	-	80,000	-	80,000
								-
5200	Interfund Transfer - Athletics	60,000	60,000	82,657	8,029	850,000	-	850,000
								-
5400	Beginning Fund Balance	3,932,387	3,024,733	3,310,041	5,263,314	2,280,000	2,126,603	153,397
	Total	40,423,650	41,447,600	44,844,870	45,949,586	46,727,940	36,114,079	10,613,861