



**BOARD OF EDUCATION**  
**December 12, 2016**  
**Administration Center Board Room**  
**525 Mill Street**  
**Springfield, OR 97477**

**4:00 pm Board Work Session, OSBA Training, Parliamentary Procedure**  
**7:00 pm Board Meeting**

| <b>AGENDA</b>  | <b>TAB</b>                        |
|--|-----------------------------------|
| 1. Call Meeting to Order and Flag Salute   | Board Chair Tina DeHaven          |
| 2. Changes or Additions to the Agenda  | Chair DeHaven                     |
| 3. School Presentation: Centennial Elementary School   | Principal Dan Sterling            |
| 4. Performance Contracting   | Chris Reiersgaard, Terry Rutledge |
| 5. Work Session Summary  | Chair DeHaven                     |
| 6. Public Comments (Three (3) minutes each; maximum time 20 minutes. Speakers may not yield their time to other speakers.) |                                   |
| 7. Consent Agenda  |                                   |
| A. November 14, 2016 Board Meeting Minutes   | 1                                 |
| B. December 6, 2016 Special Work Session Minutes   | 2                                 |
| C. Financial Statement   | Brett Yancey 3                    |
| D. Board Policies Approval, Resolution #16-17.018  | Jenna McCulley 4                  |
| E. Personnel Action, Resolution #16-17.019   | Michael Henry 5                   |
| F. OSBA 2017-18 Elections, Resolution #16-17.020   | Sue Rieke-Smith 6                 |
| G. Out of State Trip THS Choir, Resolution #16-17.021  | Kevin Ricker 7                    |
| 8. Action Items  |                                   |
| A. Consolidated Annual Financial Rpt & 2015-16 Audit, Res #16-17.022   | Joan Bolls 8                      |
| B. HMS Replacement School Furnishing, Fixtures and Equipment (FF&E) RFP, Resolution #16-17.023                             | Sue Rieke-Smith 9                 |
| C. Budget Committee Appointment, Resolution #16-17.024   | Sue Rieke-Smith 10                |
| 9. Reports and Discussion  |                                   |
| A. Student Communication   |                                   |
| B. Superintendent Communication  | Sue Rieke-Smith                   |
| • Pathways Survey Work   |                                   |
| C. Board Communication   | Chair DeHaven                     |
| 10. Other Business   |                                   |
| 11. Next Meeting: January 9, 2017, 7:00 pm, Business Meeting   |                                   |
| 12. Adjournment  | Chair DeHaven                     |

## **WORK SESSION MINUTES**

9/A Work Session of the Lane County School District No. 19 Board of Education was held on November 14, 2016.

### **1. CALL MEETING TO ORDER**

Board Chair Tina DeHaven called the Springfield Board of Education Work Session to order in the Board Room at the District Administration Center at 5:06 pm.

#### **Attendance**

Board Members present included Chair Tina DeHaven, Laurie Adams, Erik Bishoff, Sandra Boyst and Emilio Hernandez.

District staff and community members identified included Superintendent Sue Rieke-Smith, David Collins, Brett Yancey, Tom Lindly, Michael Henry, Jenna McCulley, Brian Megert, Kevin Ricker, Suzy Price, Judy Bowden, Anne Goff, Linda Henry, Kevin Wright and Rachel Allen.

### **2. WELCOME**

Chair DeHaven and Superintendent Sue Rieke-Smith welcomed the Board to the meeting.

### **3. RFP FOR LEGAL COUNSEL**

Brett Yancey directed Board members to a document entitled Springfield School District #19—Request for Proposals (RFP) to Provide Legal Services, which was a copy of the RFP the District released in June 2004. He noted the District was not required to go through a full competitive process for this service because the Board reviewed legal counsel services, as a professional service, annually. When the Board last reviewed professional services, six firms were approved for legal counsel because law firms tended to focus in certain areas, such as real estate, labor, public procurement, and other specific fields. He noted the legal counsel was considered counsel to the Board, and the Board had designated the District Superintendent and other staff to reach out to counsel on its behalf. He asked the Board to review the proposal before them and consider if it wanted to go out for a formal request at this time. During the last RFP process, the evaluation team consisted of two Board liaisons, the Superintendent, the Director of Human Resources, the Director of Special Education, and the Chief Operations Officer. The evaluation team brought a recommendation to the Board for action in an open meeting.

Dr. Rieke-Smith noted local, state and federal policies were ever changing. It was beneficial to have legal counsel that could review these policies and provide advice to the Board and staff on legal issues.

Following a Board discussion, Mr. Yancey said he would ask staff to prepare an RFP for legal counsel services after January 1, 2017 for implementation July 1, 2017.

### **4. BOARD WORKING AGREEMENTS**

Chair DeHaven led a discussion with the Board to set forth the Board Working Agreements for 2016-2017. She had acquired agreements from several other districts for comparison with Springfield Public Schools (SPS) agreements.

Ms. McCulley distributed the following documents:

- Board's and Superintendent's Working Agreement

- School District Board/Administration Operating Principles

In response to Ms. Adams, Ms. DeHaven said the Board needed to talk about evaluating itself and holding itself accountable to the public.

Ms. Boyst distributed information on board and superintendent evaluations she received at a recent Education Service District (ESD) conference, and facilitated a brief discussion.

Dr. Hernandez asked that the diversity process be included in the Board's agreements.

Dr. Rieke-Smith said District leaders would review the LEAD Tool from Education Northwest in December 2016. She would include the LEAD tool in the Board's Friday Updates. The LEAD Tool was a professional growth tool designed to support leadership teams in developing organizational leadership capacity for equity from a policy perspective through use in the classroom.

Ms. DeHaven proposed that that Board adopt its working agreements at the December 2016 Board meeting.

In response to Ms. Adams, Ms. McCully said the Board agendas were set at the meetings the Superintendent had with the Board Chair and Vice Chair.

The Board took a short dinner break.

Ms. DeHaven asked Board members to forward their comments for Board Agreements to Ms. McCulley by November 28, 2016.

Board members and staff offered suggestions for the Board Agreements and discussed options for outreach to parents, including Board visits with Dr. Rieke-Smith to schools, Board members attending Parent Teacher Organizations (PTO) and listening sessions.

## **5. WRAP UP AND NEXT STEPS**

Chair DeHaven said the Board would hold a work session on December 6, 2016 to interview candidates for a Budget Committee vacancy.

## **6. NEXT MEETINGS:**

December 6, 2016, 5:00 pm, Work Session (Interviews for Budget Committee)

December 12, 2016, 4:00 pm, Work Session (OSBA Training: Parliamentary Procedure)

December 12, 2016, 7:00 pm, Business Meeting

## **9. ADJOURNMENT**

With no other business, Ms. De Haven adjourned the meeting at 6:40 pm.

*(Minutes recorded by Linda Henry)*

## **BUSINESS MEETING MINUTES**

A Regular Meeting of the Lane County School District No. 19 Board of Education was held on November 14, 2016.

### **1. CALL MEETING TO ORDER**

Board Chair Tina DeHaven called the Springfield Board of Education meeting to order in the Board Room of the District Administration Center at 7:00 pm and led the Pledge of Allegiance.

#### **Attendance**

Board Members present included Chair Tina DeHaven, Erik Bishoff, Sandra Boyst, Laurie Adams and Emilio Hernandez.

District staff and community members identified included Superintendent Sue Rieke-Smith, David Collins, Brett Yancey, Brian Megert, Jenna McCulley, Kevin Ricker, Suzy Price, Brett Yancey, Michael Henry, Judy Bowden, Anne Goff, Kristen Denmark, Jennifer Perry, Justin Minter, Karen Lane, Brenda Evans, Wanita Tiburcio, Miguel Tiburcio, Elijah Tiburcio, Mireya Castaneda, Shelly Jones, David Bowlsby, Carla Smith, Charlie Jett, Jeremy McCarthy, Melissa Muller, Tara Williams, Xiomara Rivas, Alba Fuentes, Greg Nathan, Beverly Kuhn, Manuel Mendez, Jamie Kile, Cheryl Wallerstedt, Rose Burnette, Mike Gravarmier, Aaron Smith, Joslyn Smith, Rene Stewart, Ashlea Leas, Emma Newman, Jim Wright, Vay Wright, Whitney McKinley, Ross Anderson, Chad Towe, Courtnee Garrow, Bakul Willard, Sally Mann, Ben Muir, Leslie Watson, José da Silva, Nancy Willard, Guadalupe Spain, James Spain, Poppie Storup and Chris Storup.

Student Board Representatives present included:  
Aden Crafton/Academy of Arts and Academics (A3);  
Brenna Stramler/Springfield High School (SHS);  
Nick Romig/Thurston High School (THS);  
Tara Pugh/Willamette Leadership Academy.

#### **• Changes or Additions to the Agenda**

There were no changes to the agenda.

### **2. RECOGNITION: AMERICAN EDUCATION WEEK PROCLAMATION**

Chair DeHaven asked Ms. Adams to read the following proclamation:

#### **American Education Week Proclamation**

WHEREAS, public schools are the back bone of our democracy, providing young people with the tools they need to maintain our nation's precious values of freedom, civility and equality; and

WHEREAS, by equipping young Americans with both practical skills and broader intellectual abilities, schools give them hope for, and access to, a productive future; and

WHEREAS, education employees, be they teachers, administrators, or other education professionals, work tirelessly to serve our children and communities with care and professionalism; and

WHEREAS, schools encourage community, bringing together adults and children, parents, mentors, community leaders, local businesses, and elected officials in a common enterprise to foster a love of learning in our students, spark creativity, instill a positive work ethic, and give our children the tools needed to realize their full potential.

NOW, THEREFORE, BE IT RESOLVED that we, the Springfield Board of Education, do hereby proclaim November 14 – 18, 2016 as American Education Week.

DATED this 14<sup>th</sup> Day of November 2016.



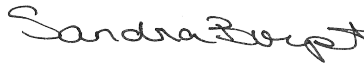
Tina DeHaven, Chair



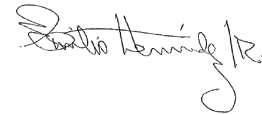
Erik Bishoff, Vice Chair



Laurie Adams



Sandra Boyst



Emilio Hernandez

### **3. CTP PRESENTATION (Community Transition Program)**

Sally Mann, Program Coordinator for the CTP program, shared information on the program that offered work experience, independent living skills, community participation and post secondary education options for students aged 18 to 21 years old with disabilities. Ms. Mann introduced Courtnee Garrow and Bakul Willard who shared their experiences in the program

Kevin Hillman, the Youth Transition Coordinator, shared information on the Transition Garden. He said students aged 16 to 21 years old participated in activities in the Transition Garden. He introduced Nathan Wells who worked at the farm. He said the program produced 1500 pounds of excess produce last year that was sold to SPS school cafeterias and the Sprout! Kitchen. He thanked the Board for its support. Mr. Hillman said the program had received grant funding to support 1.5 full time equivalent (FTE) positions since 1990.

### **4. SCHOOL PRESENTATION: HAMLIN MIDDLE SCHOOL (HMS)**

Principal Kevin Wright introduced Karen Bodeen, 7<sup>th</sup> and 8<sup>th</sup> grade choir teacher at HMS who led the choir, accompanied by Carrie Davis, singing two songs. Assistant Principal Rachel Allen gave a presentation on Positive Behavioral Intervention & Supports (PBIS). Principal Kevin Wright provided a PowerPoint presentation entitled SPS Board Presentation—Hamlin Middle School—Classes of 2021, 2011 & 2023.

In response to Ms. Adams, Mr. Wright said HMS had made gains in transforming its practice in response to the Ed Spec process several years ago. HMS was moving toward being a STEAM school in the new HMS facility which was a state of the art facility.

Ms. Allen added that the clear vision of the Whole Child from Dr. Rieke-Smith showed the importance of arts for students and facilitated the move towards STEAM.

Mr. Wright said the challenge was the need to equip staff and practitioners with the skills to execute the challenge and produce results.

### **5. PUBLIC COMMENTS**

No one wished to make public comments.

### **6. WORK SESSION SUMMARY**

Chair DeHaven introduced student Board representatives.

Chair DeHaven shared that during the Work Session the Board discussed the Board's and Superintendent's Working Agreement, School District Board/Administration Operating Principles and the RFP for Legal Counsel.

## **7. CITY UPDATE: IMPROVEMENTS TO VIRGINIA/DAISY CORRIDOR**

Emma Newman, Transportation Planner with the City of Springfield, commended the collaborative efforts between the City of Springfield and SPS. She gave a shout out to Darla Robins, the Page Elementary School (PES) PTO president. PES had won a national Walk and Bike to school challenge promoting physical activity. Ms. Robins also served on the City of Springfield Bicycle and Pedestrian Advisory Committee. Ms. Newman provided information on several upcoming projects:

- Virginia/Daisy Bikeway Project
- 13<sup>th</sup> Street Connector and Lighting
- Filling the Gaps for Safe Walking Routes to Schools.

Mike Schlosser announced a SPS School Bus would be in the Christmas Parade on December 3, 2016. He invited Board members to ride on the bus.

## **8. CONSENT AGENDA**

### **A. October 10, 2016 Board Meeting Minutes**

### **B. October 24, 2016 Board Fall Planning Minutes**

### **C. November 1, 2016 Special Board Meeting Minutes**

### **D. Financial Statement**

### **E. Board Policy, First Reading**

Jenna McCulley recommended that the Board of Directors review the following board policies as a first reading:

- GBA Equal Employment Opportunities
- GBA-AR Veterans' Preference
- BCBDD/GDBDD Sick Time

### **F. Open Enrollment & Inter-District Transfer Update**

Assistant Superintendent David Collins shared the following report:

In 2011 Legislature passed House Bill 3681 (HB 3681), which took effect for the 2012-2013 school year. HB 3681 allows school districts to enroll out-of-district students without charging tuition, securing a one-to-one exchange or obtaining consent from the resident school district through an Open Enrollment Transfer process.

During 2012-13, 2013-14, 2014-15, and 2015-16 Springfield Public Schools had a net loss of 228 students through Open Enrollment. To date, the 2016-2017 school year has a net gain of 8 students.

Students enrolled in a Springfield school through Open Enrollment guidelines are allowed to continue through graduation. However, students changing school levels, i.e., elementary to middle or middle to high school; reapply for the coming year.

Inter-District transfers, previously referred to as 1:1 Exchange transfers, are processed outside the Open Enrollment window. While IDTs no longer require an even exchange with the resident district, they do require consent from both districts.

For the 2016-17 school year, to date, we have accepted 43 students into Springfield schools from other districts. There are currently 35 students from Springfield attending other districts through Inter-District transfer guidelines.

### **G. Out of State Trips Overview**

Kevin Ricker shared the following report:

High School principals were asked to submit anticipated out of state trips for the 2016-2017 school year.

In addition to the Out of State Trip Requests being presented tonight, the following anticipated trips submitted are:

#### Springfield High

|                                   |             |
|-----------------------------------|-------------|
| Wrestling to Ilwaco, WA (McClain) | July 2017   |
| VICA to Seattle, WA (Touchette)   | Dates TBD   |
| TBD, Long Beach, CA (Whelan)      | Summer 2017 |

#### Thurston High

|   |                       |
|---|-----------------------|
| Track to Seattle, WA (Gillespie)          | January/February 2017 |
| Choir to Bellevue, WA (Huisenga)          | February 2017         |
| Baseball to Phoenix, AZ (Minium)          | March 2017            |
| Cheerleading to Anaheim, CA (Erickson)    | March 2017            |
| DECA to Anaheim, CA (Fisher)              | April 2017            |
| Newspaper to Seattle, WA (Roberson)       | April 2017            |
| Band/Orchestra to HI (Vian)               | April 2017            |
| Cheerleading to Santa Cruz, CA (Erickson) | July 2017             |
| Yearbook to Santa Cruz, CA (Roberson)     | July 2017             |
| Girls Basketball to TBD (Brown)           | dates TBD             |

In the future, there may be additional requests, however, our intent is to put the current information in front of the Board and avoid last-minute requests/submissions.

Current practice requires out of state trip request forms be submitted and approved at least 90 days prior to date of proposed trip before any commitment can be made to parents, students, etc. Any changes to an approved trip request must be covered and resubmitted to the Board in an Addendum.

### **H. Out of State Trip SHS Performing Arts, Resolution #16-17.012**

It is recommended the Board approve Springfield High School's Performing Arts students' requests to travel to Anaheim, California to participate in the Disneyland Performance tour. Dates of the Trip will be Friday, May 26, 2017 through Tuesday, May 30, 2017. Students will miss one (1) day of school.

There is no cost to the district for this trip. All sub costs will be paid using SHS funds.

Principal da Silva will report fundraising progress to the Board in March 2017. It is understood trip approval is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip.

### **I. Out of State Trip SHS DECA, Resolution #16-17.013**

It is recommended the Board approve Springfield High School's DECA student's requests to travel to Anaheim, California to participate in the DECA International Career Development Conference. Dates of the trip will be Tuesday, April 25, 2017 through Saturday, April 29, 2017. Students will miss four (4) school days.

There is no cost to the district for this trip. All sub costs will be paid using SHS funds.

Principal daSilva will report fundraising progress to the Board in March 2017. It is understood trip approval is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip.

**J. Out of State Trip SHS HOSA, Resolution #16-17.014**

It is recommended the Board approve Springfield High School's HOSA students' requests to travel to Orlando, Florida to participate in the HOSA International Leadership Conference. Dates of the trip will be Wednesday, June 21, 2017 through Saturday, June 24, 2017. Students will miss no school days.

There is no cost to the district for this trip. All sub costs will be paid using SHS funds.

Principal da Silva will report fundraising progress to the Board in May 2017. It is understood trip approval is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip.

**K. Out of State Trip THS Cabaret, Resolution #16-17.015**

It is recommended the Board approve Thurston High School's Cabaret's request to travel to Anaheim, California to participate in dance workshops and perform at Disneyland. Dates of the trip will be April 20-23, 2017.

THS Cabaret class has currently fundraised half of monies required to cover the cost of this trip. There is no cost to the district for this trip.

Principal Towe will report fundraising progress to the Board in March 2017. It is understood trip approval is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip.

**L. Board Policies Approval, Resolution #16-17.016**

Jenna McCulley recommended that the Board of directors approve the following board policies:

- BBAA Individual Board Member's Authority and Responsibilities
- BBC Board Member Resignation
- BD/BDA Board Meetings
- BDC Executive Sessions
- KGB Public Conduct on District Property

**M. Personnel Action, Resolution #15-16.068**

Michael Henry recommended that the Board of Directors approve the personnel action for licensed employees as reflected below:

**New Hires**

Ranell Trantham

**Resignations**

Rachel Stroh

**Retirement**

Jim Farah

**Change of Contract Status**

Anastasia Irwin

**MOTION:** Laurie Adams moved, Dr. Emilio Hernandez seconded, for approval of the Consent Agenda. Motion carried 5-0.

**8. REPORTS AND DISCUSSION**

**A. Student Communication**

Tara Pugh reported that the WLA recently held its annual Harvest Party. Funds raised at the event were used to purchase supplies and equipment for WLA. The Thanksgiving Feast was scheduled for November 22. The first quarter recently ended and a ceremony was held to acknowledge promotions and students who were on the honor roll. She said approximately 45 students out of 185 enrolled students would be recognized for being on the first quarter honor roll.



Aden Crafton reported on A3 activities. The student led conference was completed. Confluence was coming up, with a focus on America's Civil Rights Movement. Students would give a presentation at the Jazz Station in Eugene on December 7 and 8, 2016. J Term, scheduled for January 2017, would be followed by J-Fluence. He agreed to provide a report of the school's visit to Nepal.

Brenna Stramler reported on SHS activities. She said the Varsity Boys Soccer Team won the Mid-Western League Title for the second year in a row. SHS is hosting the Leadership Conference for the State of Oregon on November 21, 2016, which would be attended by over 700 kids from all over the state.

Nick Romig reported on THS activities. Recently completed activities included: Dream Big, a college prep event; Parent/Teacher conferences; sports registration; THS had a girls' wrestling team with 35 student athletes; Leadership sponsored a badminton tournament. Associated Student Body (ASB) had focused on clubs such as DECA, the Debate Team and others. Upcoming events included: the Fall Play November 16-19, 2016; Tree of Joy toy collection for elementary school kids; Mood Booster, Monday and Friday free hot chocolate; Movie Night in planning; 5K run fund raiser in April 2017; Craft Fair November 25 and 26, 2016.

Ms. Adams said the Board was interested in learning what the leadership classes were talking about and what the Board could do to connect with the schools.

Dr. Hernandez noted Dr. Rieke-Smith, Dr. Chris Parra, Bethel School District Superintendent and Dr. Gustavo Balderas, Eugene School District Superintendent, had prepared a joint letter about the impact of the elections on the schools. He said the Board was concerned about the climate in the schools following recent elections and wanted to hear from the students about those concerns.

Ms. DeHaven asked if there was an opportunity for the Board to get to know other members of the leadership classes at the schools.

Dr. Rieke-Smith said she and Mr. Ricker had visited the leadership classes last year, and invited Board members to join them or visit the schools on their own.

## **B. Superintendent Communication**

Superintendent Sue Rieke-Smith thanked Dr. Hernandez for sharing information about the joint letter related to the election put out by herself, Bethel School District Superintendent Dr. Chris Parra, and Eugene School District 4J Superintendent Dr. Gustavo Balderas. She referenced the American Education Week Proclamation read this evening began: *WHEREAS, public schools are the back bone of our democracy, providing young people with the tools they need to maintain our nation's precious values of freedom, civility and equality.* She found it bittersweet to be thinking about the proclamation and some of the responses heard in the schools last week. She had great hope and joy in sharing how the District's teachers responded. She shared a response by Peter Norman, a mathematics teacher at Thurston Middle School, when a student confronted another student, who was an American citizen, whose parents were from Mexico. Mr. Norman took this as a teachable moment and shared the letter the superintendents had jointly prepared, and engaged the student in conversation. She commended SPS staff for their efforts in this challenging time. The District had much work ahead of it in this arena. She was thankful for the District's partnership with the National Equity Project and the SPS Board for its commitment to equity as a standing agenda item. She invited Board members to the Two Rivers/Dos Rios Elementary School annual English language development parent meeting on November 16, 2016.

Mr. Bishoff said he had attended *Sit with Sue* sessions and the recent Oregon School Boards Association (OSBA) meeting. He thanked Dr. Rieke-Smith for being a straight shooter in delivering good news and bad news.

Ms. Adams commended Dr. Rieke-Smith for her role in preparing and distributing the letter from the three local superintendents related to the elections, and expressed her appreciation for her leadership in the larger community of Lane County and the State of Oregon.

Dr. Hernandez said he had received several phone calls and comments about the impacts of the election on the schools, and thanked Dr. Rieke-Smith for her leadership.

Dr. Rieke-Smith said it was an honor and privilege to serve the Board and the District.

### **C. Board Communications**

- Board Committee Reports

Ms. DeHaven said the last month had been very eventful. The Springfield Education Foundation *Night of 11,000 Stars!* had raised over \$181,000. The funds would provide opportunities for teachers to request grants to fund curriculum and experiences for students. She recently attended a SEF Board meeting as the SPS Board representative, where the success of this year's event, and how future events would look, were discussed. She had attended the very successful SHS Pep Rally, and she commended SHS for their hard work. She also attended the recent OSBA Conference, where she had an opportunity to engage with other school board members from across the State. She commended Dr. Rieke-Smith for her work with the OSBA and on behalf of SPS. She was looking forward to the Business Education Forum which Board members had been invited to on November 29, 2016.

In response to Mr. Bishoff, Mr. Yancey said he met recently with business directors from other Oregon school districts. The business directors discussed a looming potential deficit in the State which was compounded by Medicare issues and two recently passed ballot measures that did not have revenue attached to them. He would provide Board members with needed information when they met with local representatives about the upcoming Legislative session and the State budget.

Dr. Rieke-Smith said she had tasked Mr. Yancey with developing models around the numbers the Legislature would be looking at, to share with the Board and to provide information to the Legislators as they went into the biennial Legislative Session. She planned to connect with Representative John Lively to discuss the Legislative Session.

Ms. Adams hoped the Board Room in the new building would have better acoustics for student presentations. She asked for donations from Board members for candy for the Christmas parade.

Mr. Bishoff said he was now serving as the Board's representative on the Wildish Board and the A3 Committee. He was looking forward to the upcoming Looking Glass Community Services breakfast and Sit with Sue sessions.

Ms. Boyst said the SEF *Night of 11,000 Stars!* was a great event. It was amazing what the community could do when everyone came together. She was able to reach out to the business community to raise \$2,000 for the Hamlin Middle School PTO run scheduled for January 2017.

Dr. Hernandez said he met with the SEF Executive Director, Ronnel Curry, about scholarship events in conjunction with the University of Oregon (UO). He planned to participate in fund raising events. Unfortunately, he had missed the *Night of 11,000 Stars!*

### **10. OTHER BUSINESS**

There was no other business.

### **11. NEXT MEETING**

Ms. DeHaven said the next meeting was set for December 6, 2016. The Board would conduct interviews for a replacement for the Budget Committee.

## **12. ADJOURNMENT**

With no other business, Chair DeHaven adjourned the meeting at 8:55 pm.

*(Minutes recorded by Linda Henry)*

### WORK SESSION MINUTES

10/ Board members met in a work session on December 6, 2016 to interview applicants to fill a position on the Budget committee, as a result of Dr. Emilio Hernandez's resignation from the committee.

Chair Tina DeHaven called the work session to order at 5:03 pm, in the Board Room of the District Administration Center, 525 Mill Street, in Springfield.

Board members present included Chair Tina DeHaven, Vice Chair Erik Bishoff, Sandra Boyst, Dr. Emilio Hernandez and Sandra Boyst. Others in attendance included Superintendent Sue Rieke-Smith, Brett Yancey, Brenda Holt, Greg James and Judy Bowden.

Brett Yancey reviewed the process that would be followed during the interview process. Each candidate would have the opportunity to answer the questions during the 15 minutes allotted for each candidate.

Applicants interviewed included:

- Nancy Cameron
- Harold Holman
- Nathan Lillegard
- Isabelle Mathews

Chair Tina DeHaven shared that the Board would appoint a new member at the Regular Board Meeting on December 12, 2016. The 3-year term for this position expires December 31, 2019. The position will be effective January 1, 2017.

Sandra Boyst left the meeting at 5:45pm. Brett Yancey left at 6:35pm.

The first budget committee work session is scheduled for Thursday, December 15, 2016 beginning at 6:00pm. Sandra will not be able to attend this meeting. Additional work sessions are scheduled for: Thursday, January 12, 2017, Thursday, February 16, 2017 and Thursday, March 16, 2017. Official Budget Committee meetings are scheduled for: Thursday, May 4, 2017 (Receive Proposed Budget), Thursday, May 11, 2017 and Thursday, May 18, 2017 (if needed).

The work session was adjourned at 6:52 pm.

*(Minutes recorded by Judy Bowden)*

**SPRINGFIELD PUBLIC SCHOOLS  
2016-2017 Revenue/Expenditure Forecast  
As of November 30, 2016  
\*\*Please see attached report\*\***

**REVENUES:**

- A majority of our (current year) property taxes were received during the month of November, with minor collections remaining throughout the remainder of the year. Additionally, it is estimated that approximately \$450,000 of prior year property taxes are to be received on behalf of the District. This report is based on the information received through the Lane County Tax and Assessment office.
- The District's most significant portion of revenue is the District's scheduled Basic School Support payments. According to Oregon Department of Education's estimate, the District is scheduled to receive approximately 100% of the adopted budget. This estimate includes the additional students enrolled in the SPS Online program, as well as Charter School enrollment at both A3 and Willamette Leadership Academy.
- The District is anticipating receiving approximately \$190,000 in County School Funds. To date the District has not received anticipated funds.
- The District is anticipating receiving approximately \$1.05 million in Common School Funds. To date the District has received approximately 82% of anticipated funds (\$854,729).

**EXPENDITURES:**

- Salary amounts are based upon staff allocations adopted during the budgeting process. This is estimated using actual data (per year-end estimates). These projections reflect anticipated and realized retirements.
- Benefit amounts are based upon staff allocations revised during the budgeting process, along with budgeted salaries.
- The purchased services, supplies and capital outlay expenditure projections are based upon budgeted expenditures and anticipated to be expended similar to past trends. Under expenditures of approximately 2% - 3% are consistent with previous years. While historically the District has under spent these budget areas, reductions in discretionary budget no longer afford for significant under-expending.
- Other objects include the cost for property and liability insurance and is based upon premiums negotiated after the 2016-2017 adopted budget.
- During the summer 2016 the District requested \$95,000 transferred from Contingency into Capital Outlay for the plumbing replacement at Page Elementary School. This transfer is reflected in these two line items.

Additional Notes: For the 2016-2017 budget year the current estimate of ending fund balance is \$5,190,158, which is approximately 5.1%. Included in this number is the unaudited ending fund balance estimate from the 2015-2016 fiscal year (\$7,992,966).

Submitted by:  
Brett M. Yancey  
Chief Operations Officer

Reviewed by:  
Susan Rieke-Smith, D.Ed.  
Superintendent

**SPRINGFIELD SCHOOL DISTRICT 19**  
**2016-2017 REVENUE/EXPENDITURE FORECAST**  
as of  
**11/30/16**

|                              | BUDGET      | ACTUAL<br>through<br>11/30/16 | ESTIMATED<br>from<br>11/30/16<br>to year end | PROJECTED<br>2016-2017 | PROJECTED<br>as % of<br>BUDGET |
|------------------------------|-------------|-------------------------------|--|------------------------|--------------------------------|
| <b>REVENUES:</b>             |             |                               |  |                        |                                |
| Property taxes - current     | 23,471,453  | 16,232,845                    | 7,238,608                                    | 23,471,453             | 100.00%                        |
| Property taxes - prior years | 450,000     | 164,304                       | 285,696                                      | 450,000                | 100.00%                        |
| Other local sources          | 936,100     | 296,748                       | 639,352                                      | 936,100                | 100.00%                        |
| Lane ESD Apportionment       | 1,607,785   | 0                             | 1,607,785                                    | 1,607,785              | 100.00%                        |
| County School Fund           | 190,000     | 0                             | 190,000                                      | 190,000                | 100.00%                        |
| State School Fund            | 70,872,711  | 34,771,900                    | 36,100,811                                   | 70,872,711             | 100.00%                        |
| Common School Fund           | 1,048,399   | 854,729                       | 193,670                                      | 1,048,399              | 100.00%                        |
| Total revenues               | 98,576,448  | 52,320,527                    | 46,255,921                                   | 98,576,448             | 100.00%                        |
| Beginning fund balance       | 8,133,941   | 0                             | 7,992,966                                    | 7,992,966              | 98.27%                         |
| Total Beginning fund balance | 8,133,941   | 0                             | 7,992,966                                    | 7,992,966              | 98.27%                         |
| Total resources              | 106,710,389 | 52,320,527                    | 54,248,887                                   | 106,569,414            | 99.87%                         |
| <b>EXPENDITURES:</b>         |             |                               |  |                        |                                |
| Personal services            | 52,025,705  | 14,323,281                    | 37,702,424                                   | 52,025,705             | 100.00%                        |
| Employee benefits            | 31,493,037  | 7,897,505                     | 23,595,532                                   | 31,493,037             | 100.00%                        |
| Purchased services           | 11,490,100  | 3,590,522                     | 7,554,875                                    | 11,145,397             | 97.00%                         |
| Supplies & materials         | 3,098,500   | 1,047,835                     | 1,957,710                                    | 3,005,545              | 97.00%                         |
| Capital outlay               | 265,000     | 163,448                       | 96,252                                       | 259,700                | 98.00%                         |
| Other objects                | 723,295     | 698,187                       | 25,108                                       | 723,295                | 100.00%                        |
| Fund transfers               | 2,631,577   | 2,631,577                     | 0  | 2,631,577              | 100.00%                        |
| Total expenditures           | 101,727,214 | 30,352,354                    | 70,931,902                                   | 101,284,256            | 99.56%                         |
| Unappropriated               | 4,000,000   | 0                             | 0  | 0                      | -                              |
| Contingency                  | 983,175     | 0                             | 95,000                                       | 95,000                 | 9.66%                          |
| Total appropriations         | 106,710,389 | 30,352,354                    | 71,026,902                                   | 101,379,256            | 95.00%                         |
| Total resources              |             | 52,320,527                    | 54,248,887                                   | 106,569,414            |                                |
| Total appropriations         |             | 30,352,354                    | 71,026,902                                   | 101,379,256            |                                |
| Ending fund balance          |             | 21,968,172                    | (16,778,014)                                 | 5,190,158              |                                |
| Less: contingency            |             |                               | 0  | 0                      |                                |
| Net fund balance             |             | 21,968,172                    | (16,778,014)                                 | 5,190,158              |                                |

RESOLUTION: #16-17.018

DATE: DECEMBER 12, 2016

## BOARD POLICY FOR APPROVAL

### RELEVANT DATA:

From time to time, changes in laws or operating practice require changes or additions to board policies. In addition, the district subscribes to a policy review service with Oregon School Boards Association and receives samples that are used to craft policy for Springfield Public Schools.

One board policy needs to be rewritten to meet legal standards. This policy was presented for first reading at the November 14, 2016, board meeting.

Dr. Michael Henry is available for questions.

### RECOMMENDATION:

It is recommended that the Board of Directors approve the following board policy:

- GBA            Equal Employment Opportunity

SUBMITTED BY  
Jenna McCulley  
Community Engagement Officer

RECOMMENDED BY:  
Susan Rieke-Smith, D.Ed.  
Superintendent

## Equal Employment Opportunity

Equal employment opportunity and treatment shall be practiced by the district regardless of race, color, religion, sex, sexual orientation<sup>1</sup>, national origin, marital status, age, veterans' status<sup>2</sup>, genetic information and disability 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

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### Legal Reference(s):

|                         |                                |                                |
|-------------------------|--------------------------------|--------------------------------|
| <u>OAR 581-021-0045</u> | <u>ORS 408.225 to -408.238</u> | <u>ORS 659A.236</u>            |
| <u>OAR 581-022-1720</u> | <u>ORS 659.850</u>             | <u>ORS 659A.309</u>            |
| <u>OAR 839-003-0000</u> | <u>ORS 659.870</u>             | <u>ORS 659A.321</u>            |
| <u>OAR 839-006-0435</u> | <u>ORS 659A.003</u>            | <u>ORS 659A.409</u>            |
| <u>OAR 839-006-0444</u> | <u>ORS 659A.006</u>            | <u>ORS 659A.8050</u>           |
| <u>ORS 174.100</u>      | <u>ORS 659A.009</u>            | <u>OAR 839-006-0445</u>        |
| <u>ORS 192.630</u>      | <u>ORS 659A.029</u>            | <u>OAR 839-006-0450</u>        |
| <u>ORS 243.672</u>      | <u>ORS 659A.030</u>            | <u>OAR 839-006-0455</u>        |
| <u>ORS 326.051</u>      | <u>ORS 659A.109</u>            | <u>OAR 839-006-0460</u>        |
| <u>ORS 332.505</u>      | <u>ORS 659A.142</u>            | <b><u>OAR 839-006-0465</u></b> |
| <u>ORS 342.934</u>      | <u>ORS 659A.145</u>            |                                |
|                         | <u>ORS 659A.233</u>            |                                |

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<sup>1</sup>“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.

<sup>2</sup> 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 services in the Armed Forces of the United States.



Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2006)

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 (2006); 29 C.F.R Part 1626 (2006).

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2006).

Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2006).

Rehabilitation Act of 1973, 29 U.S.C. §§ 503, 791, 793-794 (2006).

## PERSONNEL ACTION

### RELEVANT DATA:

Each month the board of Directors is asked to approve personnel action involving licensed employees. Tonight the Board is being asked to approve the attached new hires, retirements and changes of contract status. If the Board of Directors would like to discuss any of these recommendations in executive session, in accordance with ORS 192.660(2)(f) Exempt Public Records, the employee should be identified by the number preceding the name and it will be withdrawn pending further instruction from the Board. Dr. Michael Henry is available for questions.

### RECOMMENDATION:

It is recommended that the Board of Directors approve the personnel action for licensed employees as reflected in this resolution and any addendum presented along with this resolution. Categories include:

- New Hires
- Retirements
- Changes of Contract Status

### SUBMITTED BY:

Michael Henry, Ph.D.  
Director of Human Resources

### APPROVED BY:

Susan Rieke-Smith, D.Ed.  
Superintendent

| NO | NAME                                 | CURRENT BUILDING<br>ASSIGNMENT | CURRENT<br>STATUS   | FTE | EFFECTIVE<br>DATE | NOTES                             |
|----|--------------------------------------|--------------------------------|---------------------|-----|-------------------|-----------------------------------|
|    | <b>NEW HIRES</b>                     |                                |                     |     |                   |                                   |
| 1  | ALEXANDRA NEWSON                     | GUY LEE                        | TEMPORARY           | FT  | 01/03/17          | NEW HIRE                          |
| 2  | MIRIHAM WALLE                        | GUY LEE                        | TEMPORARY           | FT  | 12/12/16          | NEW HIRE FROM<br>CLASSIFIED STAFF |
|    |                                      |                                |                     |     |                   |                                   |
|    |                                      |                                |                     |     |                   |                                   |
|    | <b>RETIREMENTS</b>                   |                                |                     |     |                   |                                   |
| 3  | KAREN COLDREN                        | MAPLE                          | CONTRACT<br>TEACHER | FT  | 02/28/17          | RETIREMENT                        |
| 4  | ZEHRA GREENLEAF                      | MAPLE                          | CONTRACT<br>TEACHER | FT  | 12/31/16          | RETIREMENT                        |
| 5  | COLLEEN K HUNTER                     | MT VERNON                      | CONTRACT<br>TEACHER | FT  | 12/31/16          | RETIREMENT                        |
| 6  | JOVONE KETTWIG                       | RIVERBEND                      | CONTRACT<br>TEACHER | FT  | 11/30/16          | RETIREMENT                        |
| 7  | DONNA MILLER                         | MT VERNON                      | CONTRACT<br>TEACHER | FT  | 12/31/16          | RETIREMENT                        |
|    |                                      |                                |                     |     |                   |                                   |
|    |                                      |                                |                     |     |                   |                                   |
|    | <b>CHANGE OF CONTRACT<br/>STATUS</b> |                                |                     |     |                   |                                   |
| 8  | KAREN COLDREN                        | MAPLE                          | TEMPORARY           | FT  | 3/1/17-6/30/17    | TEMPORARY REHIRE OF RETIREE       |
| 9  | ZEHRA GREENLEAF                      | MAPLE                          | TEMPORARY           | FT  | 1/1/17-6/30/17    | TEMPORARY REHIRE OF RETIREE       |
| 10 | COLLEEN K HUNTER                     | MT VERNON                      | TEMPORARY           | FT  | 1/1/17-6/30/17    | TEMPORARY REHIRE OF RETIREE       |

|    |                |           |           |    |                 |                             |
|----|----------------|-----------|-----------|----|-----------------|-----------------------------|
| 11 | JOVONE KETTWIG | RIVERBEND | TEMPORARY | FT | 12/1/16-6/30/17 | TEMPORARY REHIRE OF RETIREE |
| 12 | DONNA MILLER   | MT VERNON | TEMPORARY | FT | 1/1/17-6/30/17  | TEMPORARY REHIRE OF RETIREE |
|    |                |           |           |    |                 |                             |

OREGON SCHOOL BOARDS ASSOCIATION ELECTIONS

RELEVANT DATA:

Between November 14, 2016 and December 16, 2016, school boards across the state must take official action on Oregon School Boards Association Board and Legislative Policy Committee positions. School boards must take official action by December 16, 2016 and submit its vote at OSBA's E-Voting Center, using the information provided to Board secretaries and superintendents.

RECOMMENDATION:

It is recommended that the Springfield Board of Directors adopt the Oregon School Boards Association 2017-18 Legislative Priorities and Policies as recommended by the Legislative Policy Committee.

It is further recommended that the Board direct the Superintendent or designee to submit this vote at OSBA's E-Voting Center no later than midnight on December 16, 2016.

RECOMMENDED BY:

Susan Rieke-Smith, D.Ed.  
Superintendent

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**Resolution to adopt the OSBA 2017-18 Legislative Priorities and Policies as recommended by the Legislative Policy Committee**

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**WHEREAS**, the OSBA Legislative Policy Committee is charged under the OSBA Constitution with developing the association's recommended Legislative Priorities and Policies, and

**WHEREAS**, the OSBA Legislative Policy Committee met on January 30-31, 2016, and April 22-23, 2016, to develop the Proposed OSBA Legislative Priorities and Policies for 2017-18, and

**WHEREAS**, the OSBA Legislative Policy Committee sent the Proposed OSBA Legislative Priorities and Policies for 2017-18 out to the membership of OSBA for comment and suggested changes, and

**WHEREAS**, the overwhelming majority of the comments received by the membership were in support of the Proposed OSBA Legislative Priorities and Policies for 2017-18 developed by the OSBA Legislative Policy Committee, and

**WHEREAS**, the OSBA Legislative Policy Committee met via telephone conference call on August 22, 2016, to review the comments received by the membership, and

**WHEREAS**, the OSBA Legislative Policy Committee discussed the comments from the membership and made no modifications to the Proposed OSBA Legislative Priorities and Policies for 2017-18, and

**WHEREAS**, the OSBA Legislative Policy Committee approved the Proposed OSBA Legislative Priorities and Policies for 2017-18 at its August 22, 2016, meeting and urged the OSBA Board of Directors to approve the Proposed OSBA Legislative Priorities and Policies for 2017-18 and place them before the membership for approval.

**THEREFORE, BE IT RESOLVED** by the OSBA Board of Directors that the Proposed OSBA Legislative Priorities and Policies for 2017-18 be placed before the membership for consideration during the 2016 OSBA election season, and

**BE IT FURTHER RESOLVED** that the Proposed OSBA Legislative Priorities and Policies for 2017-18 and a copy of this resolution be forwarded to all member boards of the Association in accordance with the OSBA Board of Directors adopted elections calendar.

*Submitted by: OSBA Board of Directors*



**PROPOSED OSBA LEGISLATIVE PRIORITIES FOR 2017-2018**  
**Approved by the Legislative Policy Committee on August 22, 2016**

The Oregon School Boards Association (OSBA) believes funding a strong system of public education is the best investment Oregonians can make to strengthen our economy, create thriving communities and improve the quality of life for every Oregonian.

In order to accomplish these goals, OSBA will introduce and support legislation which:

- **Supports Student Achievement:**

OSBA will actively promote legislation that leads to increased academic achievement for all students from early learning through post-secondary. OSBA will advocate to ensure local school boards and communities control the implementation of programs, curriculum and the allocation of resources so that every student is college or career ready upon graduation or completion of their academic program. OSBA will support efforts to increase graduation and high school completion rates, lower the number of drop-outs, close opportunity and academic achievement gaps and provide additional supports for students from traditionally underserved student populations.

- **Provides Stable and Adequate Funding:**

OSBA will actively promote legislation to increase state and federal funding for the public school system to ensure adequate and stable funding for each school district and Education Service District (ESD) so that they may provide a quality public education for every student.

OSBA will actively promote legislation to restructure Oregon's school funding system to eliminate the financial volatility of Oregon's public schools.

OSBA believes a balanced approach is necessary to increase education funding and to provide stable and adequate funding of Oregon's public school system. OSBA will actively promote legislation that strives for this balance by advocating for the restructure of Oregon's revenue system, promoting job creation and increasing opportunities for economic development across Oregon.

- **Local Determination and Shared Accountability:**

OSBA will actively support legislation that gives locally elected boards the ability to make decisions in the best interests of their students and communities for programs, services, curriculum and resource allocations.



OSBA will advocate to ensure each school district is empowered and given the flexibility to determine the educational needs of their students and to provide services and programs that will maximize student achievement.

OSBA will highlight the need for shared accountability to improve student achievement between state and federal policy makers, the business community, locally elected board members, parents, students and community members across Oregon.

- **Opposes Mandates:**

OSBA will actively oppose any federal or state imposed mandate that does not lead to increased academic achievement for students and is not accompanied with the necessary additional funding to implement the mandate, including all costs associated with the mandate.

- **Promotes Capital Construction/Capital Improvements:**

OSBA will continue to actively promote legislation that provides additional state level resources to school districts to help pay for capital construction/capital improvement needs, as well as deferred maintenance costs for all school facilities.

- **Contains Educational System Cost-Drivers:**

OSBA will actively promote legislation that provides relief for school districts from cost drivers that are beyond the control of the local school district or school board. These cost drivers include, but are not limited to, the Public Employees Retirement System (PERS), health insurance and any state or federally mandated program or service.





**PROPOSED OSBA LEGISLATIVE POLICIES FOR 2017-2018**  
**Approved by the Legislative Policy Committee on August 22, 2016**

**Section 1: Finance**

**PROPOSED 1.1      Investing in Oregon’s Public Schools to Ensure Adequate and Stable Funding**

OSBA supports increasing state resources to school districts so that Oregon’s schools are competitive nationally and globally and each school district and Education Service District (ESD) has the funds necessary to fully support operational, instructional and student achievement goals.

OSBA supports the role of locally elected school boards to set spending priorities and opposes using the State School Fund distribution formula to mandate specific expenditures. OSBA supports school funding equalization. OSBA supports continued funding of local option equalization grants; local option property tax revenue should not be included in the State School Fund.

OSBA supports increased funding for all levels of the public education enterprise to support increased achievement for every child and student. OSBA supports the Quality Education Commission's (QEC) effort to promote best practices to improve student outcomes and identify funding necessary to achieve Oregon’s 40-40-20 goal by 2025.

**PROPOSED 1.2      Reforming Tax Policy**

OSBA supports efforts to provide the revenue necessary to attain the educational goals of Oregon’s education system, restructuring tax policy to reduce the volatility of Oregon’s current system and to provide for a diverse and fair tax system to fund public education in Oregon.

OSBA supports modification of the state's personal and corporate income tax “kicker” law to allow “kicker” funds to be deposited into a “rainy day” account for public education and used in times of economic distress.

OSBA supports the authority of local districts to seek voter approval for supplemental operating revenue from a variety of additional sources, including local option levies.

OSBA supports efforts to modify the property tax system to mitigate the impacts of property tax compression.



### **PROPOSED 1.3      Mandate Relief, Paperwork Reduction and Public Funds for Public Schools**

OSBA advocates for mandate relief and paperwork reductions for school districts and ESDs as a means to streamline bureaucracy, remove duplicative or unnecessary reporting and get more resources into the classroom. OSBA opposes any mechanism that diverts public funds, including tax credits and vouchers, to private, religious or for-profit schools or erodes financial support of the public school system.

### **PROPOSED 1.4      State Department of Education Supporting Districts**

OSBA supports adequate funding for Oregon Department of Education programs and state level initiatives that are sustainable and provide quality technical and programmatic assistance and supports to school districts and ESDs targeted at improving student achievement.

OSBA supports providing resources and supports to school districts and ESDs to support and ensure the equitable distribution of any grant or targeted investment monies.

OSBA opposes any effort to create an accountability or intervention system that would lead to the state take-over of any local school, school district or ESD.

OSBA supports the inclusion of school board members to all state-level workgroups or committees connected to educational issues to allow for input from locally-elected education policy makers.

### **PROPOSED 1.5      Financial and Program Accountability**

OSBA supports a strong system of meaningful school district and ESD financial accountability for the expenditure of public funds and program accountability for student achievement and outcomes.

### **PROPOSED 1.6      School District Capital and Infrastructure Needs**

OSBA supports use of additional state resources and the issuance of state general obligation bonds to assist school districts and ESDs in providing modern, well equipped schools and academically appropriate classrooms and buildings that provide safe, structurally sound and healthy learning environments to promote student achievement.

OSBA supports policies that ensure collaboration at the local level to address the infrastructure needs of school districts, including consideration of the financial impacts of urban renewal, systems development charges and enrollment growth due to new construction.



## **PROPOSED 1.7                      Oregon's Common School Fund**

OSBA supports maximizing the assets and the investment returns of the Common School Fund as an additional state resource for school funding in Oregon

OSBA will vigorously advocate before the State Land Board to ensure that it fulfills its fiduciary obligation to manage the resources in the Common School Fund for the greatest benefit of the current and future generations of schoolchildren in Oregon.

## **Section 2: Programs**

### **PROPOSED 2.1            School Improvement**

OSBA supports state-level school improvement efforts provided they are implemented in ways that grant local school officials maximum flexibility to incorporate community needs and priorities.

### **PROPOSED 2.2            Special Education**

OSBA supports increased categorical funding and enhanced levels of state and federal aid for the costs associated with special education programs throughout the education system, including programs for children birth through age 5. OSBA supports full funding for students with the most severe low-incidence, high-cost disabilities, including those served in out-of-district or out-of-state placements.

### **PROPOSED 2.3            Education Service Districts**

OSBA supports the role of ESDs to assist school districts in achieving Oregon's educational goals by providing equitable, high-quality, cost-effective, locally-responsive educational services on a regional basis.

### **PROPOSED 2.4            Curriculum, Technology and Online Education**

OSBA supports providing a well-rounded and rigorous curriculum for all students, including opportunities for music, art, PE, world languages, STEM, career and technical education and co-curricular activities.

OSBA supports curriculum related decisions made at the district level and opposes state or federal instructional mandates.

OSBA supports the use of English Language Learner and dual language immersion programs as a viable way to provide needed supports for emerging bilingual speakers.



OSBA supports increasing access to technology to enhance and support curriculum delivery and promote greater student achievement.

OSBA supports locally developed alternative education programs as a tool to address the varied educational needs of students.

OSBA supports state level funding to support and improve the technology infrastructure available to school districts and ESDs.

OSBA supports removing online education programs from the charter school statute and creating a separate section within the law for online educational programs.

OSBA supports state financial and professional development resources so districts can implement the Oregon state standards and student assessments and provide appropriate information and updates to the public. OSBA supports local control of curriculum and materials related to the Oregon state standards.

#### **PROPOSED 2.5      Public Charter Schools**

OSBA supports public, district sponsored charter schools as an additional tool to provide innovative educational options to students.

OSBA opposes changes to the charter school law that would channel public funds to private and religious schools, allow entities other than school district boards to authorize charter schools within their boundaries, mandate direct access to the State School Fund by charter schools or decrease school district funding and oversight of charter schools.

OSBA supports updating the charter school law to require charter school applicants to demonstrate how the charter school will meet the legislatively adopted goals of the charter school law, including how the charter school will provide unique opportunities for children in the school district.

#### **PROPOSED 2.6      Career and Technical Education (CTE)**

OSBA supports new and continued partnerships with community colleges, higher education, apprenticeship programs, the business community and other entities to increase educational and career opportunities for students.

OSBA supports changes to teacher licensing laws to allow greater flexibility for individuals who do not hold a traditional teaching license to provide instruction in CTE courses.

OSBA supports funding to ensure the long-term sustainability of new and existing CTE programs.





### **PROPOSED 2.7      Post-Secondary Opportunities for High School Students**

OSBA supports increased access and opportunities for students to participate in post-secondary programs and classes while enrolled in high school at minimal or no cost to the student.

OSBA supports the creation of a dedicated source of funds to invest in “post graduate scholar” programs that does not dilute the State School Fund.

### **PROPOSED 2.8      Student Assessment**

OSBA supports the use of summative, formative and interim student assessments as a tool to inform students, parents, educators and the community about where students and schools are in their learning progression and determining needed supports for students and schools.

OSBA supports reviewing Oregon’s current student assessment system with the goal of improving assessment literacy, providing timely feedback, maximizing instructional time, deriving the necessary information to improve student learning and minimizing classroom disruption for students and educators.

## **Section 3: Personnel**

### **PROPOSED 3.1      Collective Bargaining and Management Rights**

OSBA supports local control of collective bargaining and opposes statewide bargaining and the creation of a statewide salary schedule. OSBA supports changing the collective bargaining structure to eliminate “status quo” bargaining and establish shorter bargaining time lines. OSBA supports the right of districts to look for ways to contain costs by contracting with outside providers for services.

### **PROPOSED 3.2      Employee Rights and Benefits**

OSBA supports determination and definition of school employee rights and benefits through the collective bargaining process at the local level. OSBA supports an actuarially-sound statewide retirement program for school employees that balances benefit adequacy for employees against costs for employers. OSBA supports local school boards working with employee groups to provide the most cost effective health insurance plans, including Oregon Educators Benefit Board (OEBB) opt out.



### **PROPOSED 3.3      Teacher and Administrator Licensing**

OSBA supports licensing requirements that assure a level of preparation necessary to teach to rigorous academic standards, recognize licenses from other states and understand the challenges districts face attracting and retaining qualified personnel. OSBA supports working collaboratively with the Teacher Standards and Practices Commission (TSPC) and the teacher preparation programs within higher education to prepare educators to increase student achievement and address the needs of all students in Oregon.

OSBA supports additional flexibility to allow more teachers to provide college-level instruction in public high schools.

OSBA supports changes to teacher licensing laws to allow greater flexibility for individuals who do not hold a traditional teaching license to provide instruction in CTE courses.

### **PROPOSED 3.4      Teacher and Administrator Quality**

OSBA recognizes that teacher and administrator quality is one of the most important factors in improving student achievement. OSBA supports local and state programs to provide professional development, mentoring and training for teachers and administrators that is rigorous and leads to a system of continuous improvement and growth in student achievement.

OSBA supports rigorous, quality, ongoing evaluations of teachers and administrators, which include consideration of student achievement and growth. OSBA supports efforts to attract a more diverse workforce, including multi-lingual school employees, which reflects the demographics and needs of Oregon's students.

## **Section 4: Governance and Operations**

### **PROPOSED 4.1      State Level Education Policy and the State Board of Education**

OSBA supports a state Board of Education as the appropriate state-level policy-making body for elementary and secondary schools.

OSBA strongly supports collaboration between state level policy makers, educators and stakeholders, including school board members, parents and students, when considering policy changes to Oregon's system of public education.

OSBA believes that any discussion about improving student outcomes must include recognition of and a plan for the needed state investments to implement the goals.



## **PROPOSED 4.2      Local Governance**

OSBA members believe that locally elected school district and ESD boards are best equipped to make decisions in the best interests of their students and communities and will strongly advocate for Oregon's tradition of democratically elected, local governance of school districts. OSBA opposes measures that would place additional restrictions on local voters' ability to govern their school districts.

## **PROPOSED 4.3      School Safety and Student Wellness**

OSBA supports local measures that promote school and student safety, improved social, emotional and behavioral health and other health, nutrition and wellness initiatives in the school environment that benefit students, staff, parents, patrons and the community as a whole.

## **Section 5: Federal Education Issues**

### **PROPOSED 5.1      Every Student Succeeds Act (ESSA) and the Federal Role in Education**

OSBA supports the replacement of No Child Left Behind (NCLB) with the Every Student Succeeds Act (ESSA). OSBA believes that ESSA rightly places responsibility for student success, school improvement and overall K-12 accountability at the state and local level.

OSBA supports collaboration between the Oregon Department of Education and local education stakeholders, including parents and students, when creating and implementing federally mandated state, district and school accountability systems and student assessments. OSBA believes Oregon stakeholders should be empowered to design, create and implement the programs and systems necessary to fulfill the requirements of ESSA.

OSBA believes ESSA collaboration must focus on supports for struggling schools, closing achievement and opportunity gaps for traditionally underserved students and increasing graduation rates for all student sub-groups.

### **PROPOSED 5.2      K-12 Funding in the Federal Education Budget**

OSBA believes that prioritizing and increasing the federal share of funding for special education programs like the Individuals with Disabilities Act (IDEA), Title I programs that serve students who are experiencing poverty, programs that support emerging English or bi-lingual speakers, Carl Perkins CTE grant funds, and child nutrition programs should be a top priority for the U.S. Department of Education, Congress and the President.



OSBA believes federal education funding should be distributed based on student needs not through competitive grants that pit states against each other for limited funds.

OSBA opposes federal education policy or unfunded mandates that do not include financial resources to implement.

### **PROPOSED 5.3      County Timber Payments**

OSBA supports the efforts of Oregon's Congressional delegation to ensure that funding for the Secure Rural Schools and Community Self-Determination Act (also known as County Timber Payments) continues or that there is a successor program.

OSBA members know that cuts to timber payments do not just impact the school districts in timber country; the loss of timber money is a net loss to the entire funding system and every school and student in Oregon is impacted.



OUT OF STATE TRIP REQUEST: THURSTON  
HIGH SCHOOL CHOIR

RELEVANT DATA:

The objective of our trip is to provide THS' choir the opportunity to study and perform high-caliber music with conductor-educators. Students will have the chance to work with up to 300 of the best high school vocalists from six states (Alaska, Washington, Idaho, Montana, Wyoming and Oregon).

Students will miss two school days.

RECOMMENDATION:

It is recommended the Board approve Thurston High School's Choir student's request to travel to Bellevue, WA to participate in All-Northwest Choir event.

THS Choir class has currently fundraised half of monies required to cover the cost of this trip. There is no cost to the district for this trip.

Principal Towe will report fundraising progress to the Board in January 2017. It is understood trip approval is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip.

Chad Towe and Mark Huisenga will be available to answer questions.

SUBMITTED BY:

Kevin Ricker  
Secondary Director

RECOMMENDED BY:

Susan Rieke-Smith, D.Ed.  
Superintendent

Springfield School District

## OUT-OF-STATE TRAVEL REQUEST

School: Thurston High School Contact: Mark Huisenga Date: 11/28/16

Club/Organization Going on Trip: Choir Students # of Students (M/F): 2 / 2

Number of Faculty Chaperones: 1 Number of Parent/Other Chaperones: 4

Names of Chaperones:

School Staff: Mark Huisenga

Parents/Others: Parents (students have JUST been notified as of last night!)

Destination: Bellevue, WA Dates of Trip: 2/16-19/2017

Estimated Total Cost: \$1380 (fees) Cost to the Program/Building\*: \$690.00  
(Includes substitute teacher cost.)

Amount Fundraised to Date: \$1000

Fundraising Activities: Craft Fair, donations, raffles, etc.

Lodging: All-Northwest students are housed together in hotels, chaperoned by music educators

Food: Meals are included

Method of travel: Parents will transport  
(Note: District vehicles **are not** available for out-of-state travel)

# of School Days Missed: 2  
(If more than two school days will be missed, please attach additional rationale to justify absences)

Special insurance, if applicable: (Company) n/a Type of Coverage \_\_\_\_\_ Cost per Person \_\_\_\_\_

Applicable forms on file: (please check)

\_\_\_\_\_ Parent Permission Form \_\_\_\_\_ Medical Release Form \_\_\_\_\_ Student Fundraising Agreement

**Purpose for the trip and a tentative Itinerary must be included with this form.**

Approval, once granted, is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip. The building principal will report to the Board no less than 30 days prior to the trip of the club/organization's status raising all required funds.

Approved: ✓ Denied: \_\_\_\_\_ Principal: Chad Towe Date: 11/28/16

Approved: ✓ Denied: \_\_\_\_\_ Secondary Director: David Collins Date: 11/30/16

### IMPORTANT NOTE

**Out of State Trip request forms must be submitted and approved at least 90 days prior to date of proposed trip before any commitment can be made to parents, students, etc. Any changes to this trip request must be covered and resubmitted to the Board in an Addendum.**

**\*All costs must be paid by the program or building. The District assumes no costs for trips.**

November 28, 2016 Members of Cabinet,

Please accept this amended Out-of-State travel request that will allow four THS students to represent Thurston High School at the All-Northwest Choir.

The previous request listed the "School Staff" as "n/a." Mark Huisenga has always intended to attend this event, but his definition of "chaperone" did not match "chaperone" as defined by All-Northwest Choir event staff- hence, the misunderstanding.

Understanding that all school events must have a school chaperone, Mark Huisenga will be acting in that capacity during this event; that line was originally left as "n/a" only because this event is quite unique:

First, the four participating students will be traveling separately, each with their own parents.

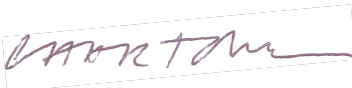
Second, each day, all day, each student's day is spent in its entirety with the All-Northwest Choir staff (please see attached itinerary). The students are learning new music and skills throughout the entire day.

Mr. Huisenga mentioned that in years past, he (as chaperone) only saw the students at the final concert. The professional music educators in charge keep the students very busy and contained the entire time. Though Mr. Huisenga will be available as the THS chaperone, he will only see the students when they walk onto stage for the final performance on Sunday. Rehearsals are closed. Students stay in the hotel either with parents or with the professional music educators who have it as their responsibility to teach the entire day and guard the halls at night.

Though the entirety of the weekend is chaperoned by music educators from all over the state, Mr. Huisenga will be available to students and responsible as a District employee to oversee and ensure risk is mitigated at this event. I am resubmitting this request form for Cabinet approval- Mr. Huisenga and I are glad to answer any remaining questions.

Thank you for your understanding.

Best,

A handwritten signature in blue ink, appearing to read "Chad R. Towe", is enclosed in a dashed rectangular box.

Chad R. Towe  
Principal, Thurston High School

**THS Choirs  
All-Northwest Choir  
Bellevue WA  
2/16-19/17**

**PURPOSE OF THE TRIP**

**What are the objectives of the trip and how are the experiences provided related to class or school program?**

All-Northwest Choir will study and perform high-caliber music, with the finest available conductor-educators. These students will have a chance to work with up to 300 of the best high school vocalists from 6 states (Alaska, Washington, Idaho, Montana, Wyoming, and Oregon).

**How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge, or appreciation? How will the trip provide opportunities for students to use those skills they have already acquired? □**

The conductor-educators running these choirs are widely recognized for their abilities to □make musical concepts clear, and to bring out the best performance from their choirs!

**How will the experience motivate students for further learning?**

The process of working on higher-level choral literature with such individuals, with choirs FULL of students as juiced about singing as themselves, is an invaluable opportunity!! □

**Does the trip make best use of available time and money? □**

Yes (see above statement)

**What effect does the trip have on other classes or programs? □**

Only four students. Not as much impact as when the team leaves for state championships!

**What arrangements for transportation and other factors pertaining to supervision of students have been considered to ensure maximum safety?**

Transportation will be arranged for by parents. While at All-Northwest Choir, students will be supervised by music educators at all times.

**Has all monies required to cover the cost of this trip been fundraised?**

No. Half the fees and transportation costs are being provided by parents.

**THS Choirs  
All-Northwest Choir  
Bellevue WA  
2/16-19/17**

**ITINERARY**

Departure Date & Time: 2/16/17 / TBA per parents

Return Date & Time: 2/19/17 / TBA per parents

2015-2016 AUDIT REPORT

RELEVANT DATA:

Oregon State law requires an annual audit of all financial transactions of the School District for all operating funds, including grant funds and trust funds. The independent accounting firm of Pauly, Rogers and Co., PC conducted the 2015-2016 fiscal year-end audit and a copy of this document was made available to the School Board prior to tonight's meeting. A copy of the report is published on the District website, as well as available tonight. In addition to the Consolidated Annual Financial Report (CAFR) is the management letters for the District addressed to the School Board.

RECOMMENDATION:

It is recommended that the Board of Directors accept the audited financial reports for 2015-2016 as presented by the firm of Pauly, Rogers and Co., PC.

Joan Bolles and a representative from the auditing firm will be available for presentation and questions.

SUBMITTED BY:

Brett M. Yancey  
Chief Operations Officer

RECOMMENDED BY:

Susan Rieke-Smith, D.Ed.  
Superintendent

# Springfield Public Schools

LANE COUNTY • SPRINGFIELD, OREGON



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

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FOR THE YEAR ENDING – JUNE 30, 2016

PREPARED BY:  
FINANCIAL SERVICES





**SPRINGFIELD SCHOOL DISTRICT NO. 19  
SPRINGFIELD, LANE COUNTY, OREGON**

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 2016**

**Prepared by Financial Services Department**



# SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON

## TABLE OF CONTENTS

---

### **INTRODUCTORY SECTION**

|  |     |
|--|-----|
| Letter of Transmittal.....   | i   |
| GFOA Certificate of Achievement for Excellence in Financial Reporting..... | v   |
| Organization Chart.....  | vi  |
| List of Elected and Appointed Officials.....                               | vii |

### **FINANCIAL SECTION**

|   |          |
|---|----------|
| <b>Independent auditors' report.....</b>  | <b>1</b> |
| <b>Required Supplementary Information: Management's discussion and analysis.....</b>  | <b>3</b> |
| <b>Basic Financial Statements</b>   |          |
| Statement of Net Position.....  | 13       |
| Statement of Activities.....  | 15       |
| Balance Sheet - Governmental Funds.....   | 16       |
| Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position.....  | 19       |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.....   | 20       |
| Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities..... | 22       |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund.....                                     | 23       |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Grants and Contracts Fund.....                        | 24       |
| Statement of Net Position - Proprietary Funds.....  | 25       |
| Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds.....  | 26       |
| Statement of Cash Flows - Proprietary Funds.....  | 27       |
| Fiduciary Funds Statement of Net Position.....  | 28       |
| Statement of Changes in Fiduciary Net Position - Fiduciary Funds.....   | 29       |
| <b>Notes to Basic Financial Statements</b>  |          |
| Summary of Significant Accounting Policies.....   | 31       |
| Cash and Investments.....   | 38       |
| Accounts and Other Receivables.....   | 41       |
| Capital Assets.....   | 42       |
| Leases.....   | 42       |
| Long-Term Debt.....   | 44       |
| Interest Payable.....   | 46       |
| Fund Balances.....  | 46       |
| Interfund Transfers and Interfund Due To/Due From.....  | 47       |
| Over-expenditures of Appropriations.....  | 47       |
| Early Retirement Obligation.....  | 47       |
| Other Postemployment Benefits.....  | 51       |
| Pension Plans.....  | 54       |
| Risk Management.....  | 59       |
| Construction Commitments.....   | 60       |
| Commitments and Contingency.....  | 60       |
| Compensated Absences.....   | 61       |
| Restatement of Prior Year Net Position.....   | 61       |

**Required Supplementary Information**

|  |    |
|--|----|
| Required Supplementary Information – Voluntary Early Retirement Plan.....          | 63 |
| Required Supplementary Information – Post Employment Health Insurance Subsidy..... | 66 |
| Required Supplementary Information – PERS Pension Liability.....                   | 68 |

**Supplementary Information:**

|   |    |
|---|----|
| Combining Balance Sheet - Nonmajor Governmental Funds.....  | 70 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balance -<br>Nonmajor Governmental Funds..... | 71 |
| Combining Statement of Net Position – Proprietary Funds.....  | 72 |
| Combining Statement of Revenues, Expenses and Changes in Net Position -<br>Proprietary Funds.....               | 73 |
| Combining Statement of Cash Flows – Proprietary Funds.....  | 74 |

**Detail Budget Reports**

|   |    |
|---|----|
| General Fund Schedule of Revenues - Budget and Actual.....  | 75 |
| General Fund Schedule of Expenditures - Budget and Actual.....  | 76 |
| Grants and Contracts Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                      | 80 |
| Debt Service Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                              | 82 |
| Nutrition Services Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                        | 83 |
| Co-Curricular Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                             | 84 |
| Student Body Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                              | 85 |
| Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                          | 86 |
| Bond Fund Schedule of Revenues, Expenditures and Changes in Fund<br>Balance - Budget and Actual.....                                      | 87 |
| Printing & Publishing Services Fund Schedule of Revenues, Expenditures and<br>Changes in Fund Balance - Budget (Non-GAAP) and Actual..... | 88 |
| Insurance Fund Schedule of Revenue, Expenditures and Changes in Fund Balance –<br>Budget and Actual.....                                  | 89 |
| Voluntary Early Retirement Fund Schedule of Revenues, Expenditures and<br>Changes in Fund Balance - Budget and Actual.....                | 90 |
| Agency Funds, Statement of Changes in Assets and Liabilities.....   | 91 |
| Schedule of Property Tax Transactions and Outstanding Balances.....   | 92 |

**STATISTICAL SECTION****Financial Trends**

|  |     |
|--|-----|
| Schedule 1 - Net Position.....   | 94  |
| Schedule 2 - Expenses, Program Revenues, and Net Expense.....                                | 96  |
| Schedule 3 - General Revenues and Total Change in Net Position.....                          | 98  |
| Schedule 4 - Fund Balances, Governmental Funds.....  | 100 |
| Schedule 5 - Revenues, Expenditures and Changes in Fund Balances, Governmental<br>Funds..... | 102 |

**Revenue Capacity**

|   |     |
|---|-----|
| Schedule 6 - Assessed Values of Taxable Property within School District No. 19<br>Boundaries..... | 104 |
| Schedule 7 - Direct and Overlapping Property Tax Rates.....                                       | 106 |
| Schedule 8 - Principal Property Taxpayers for Lane County.....                                    | 108 |
| Schedule 9 - Property Tax Levies and Collections.....   | 110 |

|   |     |
|---|-----|
| <b>Debt Capacity</b>  |     |
| Schedule 10 - Outstanding Debt by Type.....                                       | 112 |
| Schedule 11 - Direct and Overlapping Governmental Activities Debt.....            | 114 |
| Schedule 12 - Legal Debt Margin Information.....                                  | 116 |
| <b>Demographic and Economic Information</b>                                       |     |
| Schedule 13 - Demographic and Economic Statistics.....                            | 118 |
| Schedule 14 - Principal Employers for Lane County.....                            | 120 |
| Schedule 15 - Full-Time Equivalent District Employees by Assignment/Function..... | 122 |
| Schedule 16 - Teacher Base Salaries.....  | 124 |
| <b>Operating Information</b>  |     |
| Schedule 17 - Operating Statistics.....   | 126 |
| Schedule 18 – School Building and Student Enrollment Information.....             | 128 |

## **OTHER INFORMATION SECTION**

|   |     |
|---|-----|
| Supplemental Information as Required by the Oregon Department of Education..... | 131 |
|---|-----|

## **SINGLE AUDIT SECTION**

|  |     |
|--|-----|
| Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting<br>Based on an Audit Performed in Accordance with Government Auditing Standards..... | 141 |
| Independent Auditors' Report on Compliance with Requirements Applicable to Each Major<br>Program and Internal Control over Compliance in Accordance with OMB Circular A-133..... | 143 |
| Schedule of Expenditures of Federal Awards.....  | 145 |
| Notes to the Schedule of Federal Awards.....   | 149 |
| Schedule of Prior and Current Year Audit Findings and Questioned Costs Relative<br>to Federal Awards.....  | 150 |
| <b>2015-16 Auditors' Comments and Disclosures</b>  |     |
| Independent Auditor's Report Required by Oregon State Regulations.....   | 153 |

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# INTRODUCTORY SECTION







November 22, 2016

Board of Directors

Springfield Public Schools District No. 19  
Springfield, Lane County, Oregon 97477

In accordance with the provision of Oregon Revised Statutes Section 297.405 to 297.555 and 297.990, known as Municipal Audit Law, there is submitted herewith the Comprehensive Annual Financial Report (CAFR) of Springfield School District No. 19, Lane County, Oregon for the fiscal year ended June 30, 2016. This report was prepared by the District's Financial Services Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District. To provide a reasonable basis for making these representations, the District's management has established an internal control framework that is designed to protect assets from loss, theft or misuse, as well as to compile sufficient reliable information for the preparation of the District's financial statements. The District's internal control framework has been designed to provide reasonable assurance that the financial statements will be free from material misstatement. Internal control over financial reporting cannot provide absolute assurance of achieving financial reporting objectives because of its inherent limitations. However, these inherent limitations are known features of the financial reporting process. Therefore, it is possible to design into the process safeguards to reduce, though not eliminate, this risk. Because the cost of a control should not exceed the benefits to be derived, the objective is to provide reasonable, rather than absolute assurance, that the financial statements are free of any material misstatements. We believe that the report and its data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the District as measured by the financial activity of its various funds and that all disclosures necessary to enable the reader to gain maximum understanding of the District's financial affairs have been included.

Generally accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

## THE DISTRICT

Springfield School District No. 19 is in the Eugene/Springfield metropolitan area, and covers approximately 185 square miles within Lane County. The City of Springfield is located at the southern end of the Willamette Valley, midway between the Cascade Mountain Range and the Pacific Ocean. With the exception of a small northwestern corner, the City lies entirely within the District boundaries.

The District is an independent entity, with a Board of Directors composed of five elected members. For the 2015-16 school year, the District budgeted 575.24 Full-time Equivalent (FTE) teachers, counselors and librarians and 532.34 FTE classified staff members (educational assistants, office and support staff, nutrition services staff, custodians and various maintenance and technical workers). Administrative staff



includes a Superintendent, an Assistant Superintendent, 6.0 FTE Department Directors, 26.5 FTE principals and vice-principals, and 27.5 FTE supervisors and exempt employees.

During the 2015-2016 school year, the District served 10,315 K – 12 students in twelve (12) elementary schools, four (4) middle schools, and three (3) high schools, as well as students participating in alternative education programs. Charter schools (2) served an additional 656 middle and high school students. The District operates a transportation/maintenance center and an administration complex at locations other than school sites. The District also owns Brattain House in the City of Springfield's Historic Washburne District, and leases office space to several organizations providing service to Springfield youth.

There are various governmental agencies and special service districts, which provide services within the District's boundaries. Three of these entities could potentially be considered component units of the District. There are two charter schools operating within the District boundaries; the Academy of Arts and Academics and Willamette Leadership Academy. The District is not financially accountable for the charter schools and the nature and significance of their financial relationship with the District is such that their exclusion would not cause the financial statements to be misleading or incomplete. Therefore, the District does not consider the charter schools to be component units of the District. Additionally, the Springfield Education Foundation provides financial support to the District but is not a component unit of the District.

## **ECONOMIC CONDITIONS**

### Local Economy

The economy of Springfield (population approximately 60,870) is closely linked with that of the adjacent community of Eugene and other economic activities within Lane County. As of June 30, 2016 local unemployment was at 5.5% (seasonally adjusted), which is above the State average of 4.8% (seasonally adjusted) and is above the national average of 4.9%.

Historically, lumber and wood products dominated the local economy. In recent years, however, and due to reductions in the lumber and wood products industry, the local economy has diversified into other industries. Currently, major industries in Lane County are health care and social assistance, education services, retail trade, accommodation and food services, and professional, scientific and tech services.

Construction has picked up following several years of lag due to the recession. Within the District boundaries is the largest portion of undeveloped property available in Lane County and the District continues to see pockets of housing development again. The houses that are beginning construction are positioned as affordable housing for families.

### Enrollment Growth

District enrollment increased during the 2015-16 year (10,249 in 2014-15 and 10,315 in 2015-16). We are anticipating a slight decrease in District enrollment through 2017-18. Charter school enrollment increased from 627 in 2014-15 to 656 in 2015-16 with enrollment expected to increase through 2017-18.



## MAJOR INITIATIVES

### For the Year

For the 2016-17 fiscal year, the District continues to focus on several key initiatives and projects. The following is a brief explanation of what those are:

- 1) Hamlin Middle School: In November 2014 the District successfully passed a \$71.5 million General Obligation Bond Measure. Included in this successful Bond Measure was the replacement of Hamlin Middle School. Originally built in 1957, Hamlin Middle School has significant needs that are no longer repairable. Construction of the replacement school began in Spring 2016 and the building is anticipated to be open in January 2018. This school will be a pinnacle within the Springfield School District. The building is designed at approximately 123,000 square feet, rich in technology and focusing on STEAM education. STEAM education is an approach focused on Science, Technology, Engineering, Arts and Math. Built for 750 students, this new school facility includes two (2) full-size gymnasiums, a separate music room, a separate choir room, access to outdoor education, a modern food-lab for culinary instruction, three (3) instructional wings with maker space and collaboration areas, and an instructional wing focused on student resource instruction and a STEM classroom attached to a STEM lab.
- 2) Collective Bargaining: The Springfield Education Association (Certified) collective bargaining contract expires on June 30, 2017. Beginning in December 2016 the District and Certified Association will begin a facilitated, interest-based process to bargain a successor agreement. The Oregon School Employee Association (Classified) collective bargaining agreement expires on June 30, 2018, however with the changes in Oregon Minimum Wage law collective bargaining related to wages will need to occur.
- 3) Administration Building: In November 2015, the Springfield School District purchased a building located adjacent to City Hall in downtown Springfield. This purchase was made with the intent of replacing the current District Administration Office. From November 2015 to November 2016 the School District was contractually obligated to lease the building to an external tenant. Beginning in November 2016 the School District is designing and remodeling the building with the intent of a relocation occurring in July 2017.

## RELEVANT FINANCIAL POLICIES

The District's Internal Control Document provides the framework for its financial accounting system. In addition, Board policy related to fiscal management and financial reporting assures that there is accountability within the system. Administrative regulations related to investment of District assets assures that the following objectives are met; 1) to preserve the capital of the District through diversification in the types of securities purchased and in the number of institutions, 2) to provide sufficient liquidity to meet the District's reasonably anticipated cash requirement, and 3) to attain a market rate of return on the investment portfolio.

On an annual basis, the Board and Budget Committee meet to address upcoming budget issues for the following year. As part of its duties, the group is responsible for setting a targeted ending fund balance for the District. The group bases its recommendation on known budget factors as well as projections of future economic conditions.



### Financial Condition of the District

All obligations were met during 2015-2016 and the District does not face any judgments for past actions. The most recent rating by Moody's is "A1." For the year ended June 30, 2016, the District's General Fund ending fund balance was 8.2% of annual operating revenues. The Board of Directors has set a targeted minimum floor for ending fund balance of 4% of annual operating revenues.

### **INDEPENDENT AUDIT**

State Statutes require an annual audit by independent certified public accountants. The District's Board of Directors selected the accounting firm of Pauly, Rogers and Co., P.C. They have completed their audit of the District's financial statements, and their opinion is included in the financial section of this report. The auditors' reports on internal control and compliance with applicable laws and regulations are located in the Single Audit Section.

### Government Finance Officers Association Award

For the twelfth consecutive year, the District applied for and received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The Award is valid for one year.

In order to be awarded the certificate, the District must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements. We believe that this award represents the District's continuing efforts to achieve excellence in the performance of public service and financial reporting. We also believe that the District's current Comprehensive Annual Financial Report meets the program requirements and are therefore submitting it to the Government Finance Officers Association to determine its eligibility.

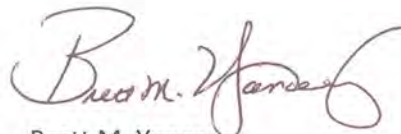
### **ACKNOWLEDGMENTS**

We wish to extend our appreciation to the citizens, parents, school board members, administrators, teachers and employees of the District whose continued support and assistance have contributed to another successful year for Springfield School District No. 19. Specifically, we wish to express our appreciation to the financial services staff for their efforts and contributions to our Comprehensive Annual Financial Report.

Sincerely,



Susan Rieke-Smith, Ed.D.  
Superintendent of Schools



Brett M. Yancey  
Chief Operations Office



Government Finance Officers Association

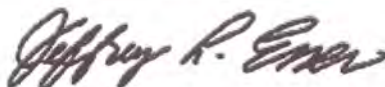
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for Excellence  
in Financial  
Reporting**

Presented to

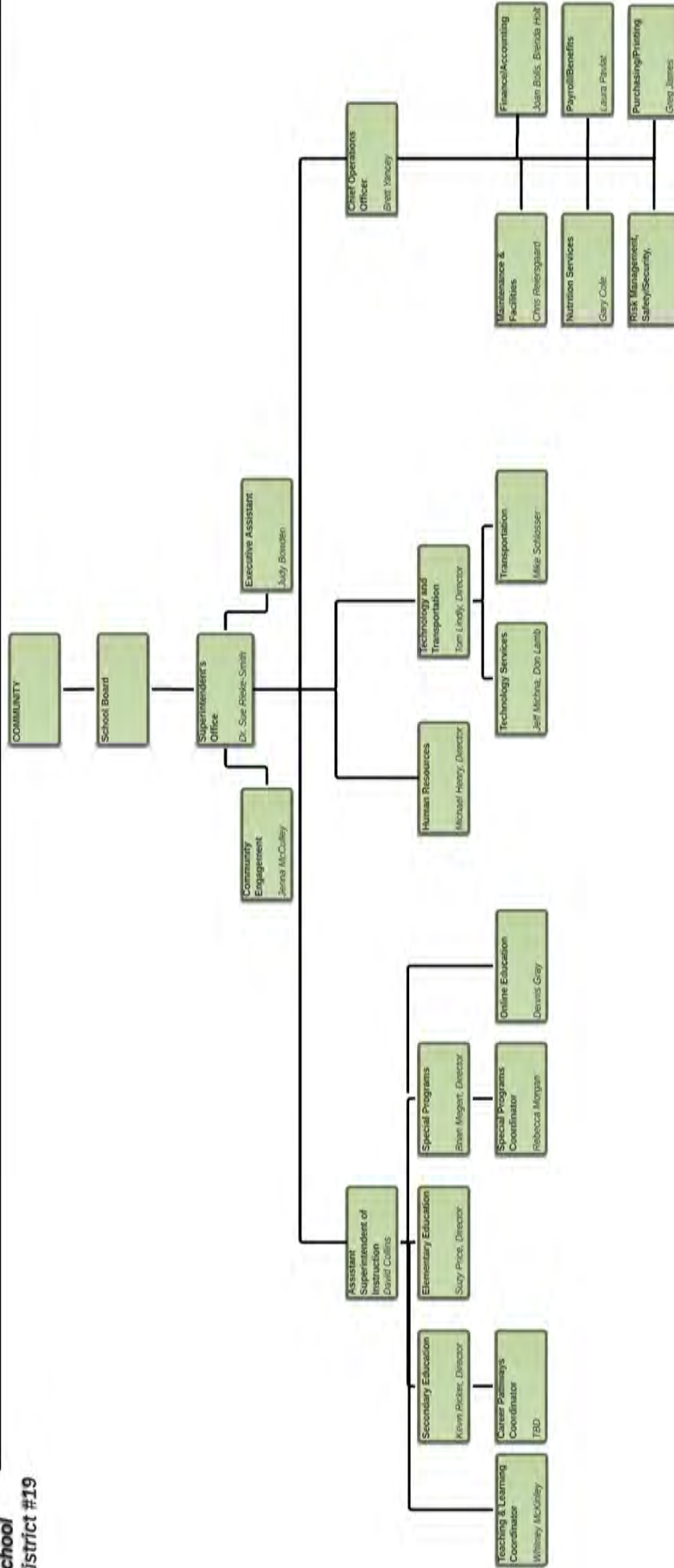
**Springfield Public Schools  
Oregon**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**



Executive Director/CEO



**SPRINGFIELD SCHOOL DISTRICT NO. 19**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**  
**SPRINGFIELD, LANE COUNTY, OREGON**

Administrative Office: 525 Mill Street  
Springfield, Oregon 97477

Susan Rieke-Smith, Ed.D. Superintendent  
Brett M. Yancey Chief Operations Officer

**School Board as of June 30, 2016**

| <b>Name</b>   | <b>Term Expires</b> |
|---|---------------------|
| Jonathan Light, Chair<br>34798 Seavey Loop Road<br>Eugene, Oregon 97405               | June 30, 2017       |
| Laurie Adams, Vice-Chair<br>2175 11 <sup>th</sup> Street<br>Springfield, Oregon 97477 | June 30, 2019       |
| Erik Bishoff<br>1510 Linden Avenue<br>Springfield, OR 97477                           | June 30, 2017       |
| Sandra Boyst<br>748 Woodcrest Drive<br>Springfield, OR 97477                          | June 30, 2019       |
| Tina DeHaven<br>7185 E Street<br>Springfield, OR 97478                                | June 30, 2017       |

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# FINANCIAL SECTION





## **INDEPENDENT AUDITORS' REPORT**





**PAULY, ROGERS AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
[www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

November 22, 2016

To the Board of Directors  
Springfield School District

## **INDEPENDENT AUDITORS' REPORT**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Springfield School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 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 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.

### **Opinions**

In our opinion, the 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 Springfield School District, as of June 30, 2016, and the respective changes in financial position, where applicable cash flows and budgetary comparisons for the general fund and grants and contracts fund, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

The District adopted the provisions of GASB Statement No. 72, Fair Value Application and Measurement, for the year ended June 30, 2016, Statement No. 74 Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, and Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Our opinion is not modified with respect to these matters.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary and other information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal expenditures is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements.

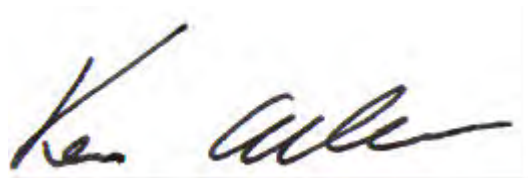
The supplementary information, as listed in the table of contents and the schedule of expenditures of federal expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents and the schedule of federal expenditures, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory, statistical and the other information, as listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2016 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 22, 2016, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

A handwritten signature in black ink, appearing to read "Ken Allen", is enclosed within a rectangular box.

**Kenneth Allen, CPA**  
**PAULY, ROGERS AND CO., P.C.**

## **MANAGEMENT DISCUSSION AND ANALYSIS**





**SPRINGFIELD SCHOOL DISTRICT NO. 19  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2016**

The discussion and analysis presents the highlights of financial activities and financial position for the Springfield School District No. 19 (District). The discussion and analysis is designed to:

- 1) Assist the reader in focusing on significant financial issues;
- 2) Provide an overview of the District's financial activities;
- 3) Identify changes in the District's financial position;
- 4) Identify any material deviations from the adopted financial plan (budget); and,
- 5) Identify specific issues related to individual funds and the economic factors affecting the District.

The Management's Discussion and Analysis (MD & A) is designed to focus on current year activities, resulting changes and currently known facts. Please read it in conjunction with the Transmittal Letter (Introductory Section, page i) and the District's financial statements (Financial Section, beginning on page 13).

**FINANCIAL HIGHLIGHTS**

- In the government-wide statements, the liabilities of the District exceeded its assets at June 30, 2016 by \$52.19 million. Of this amount, \$14.85 million represents the District's investment in capital assets, \$13.37 million is restricted for debt service, \$2.90 million is restricted for other purposes and the balance, \$(83.31) million, is an unrestricted deficit.
- The District's total net position decreased by \$22.20 million after a restatement of last year's ending net position of \$(13.59) million.
- The District's governmental funds report a combined ending fund balance of \$73.85 million, a decrease of \$9.90 million in comparison with the prior year. Approximately 84.91 percent of this total amount, \$62.70 million is restricted, 10.66 percent, \$7.87 million is unassigned and the remainder is nonspendable, committed or assigned.
- At the end of the fiscal year, unassigned fund balance for the General Fund was \$7.87 million, or about 8.38% of total General Fund expenditures.
- The District's total bonded debt decreased by \$.91 million during the 2015-2016 fiscal year.

**REPORT LAYOUT**

The District's annual financial report consists of several sections. Taken together they provide a comprehensive financial look at the District. The components of the report include the following:

**Management's Discussion and Analysis.** This section of the report provides financial highlights, overview and economic factors affecting the District.

**Basic Financial Statements.** Includes three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

- **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. These statements include:

- The *Statement of Net Position*. The statement of net position presents information on all of the assets and liabilities of the District as of the date on the statement. Net position is what remains after the liabilities have been paid or otherwise satisfied. 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*. The statement of activities presents information showing how the net position of the District changed over the most recent fiscal year by tracking revenues, expenses and other transactions that increase or reduce net position. 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). In the government-wide financial statements, the District's activities are shown in one category, governmental activities. The District's basic functions are shown here, including instruction services, support services, community services, and facilities services. These activities are primarily financed through property taxes, Oregon's State School Fund and other intergovernmental revenues.

The government-wide financial statements can be found on pages 13 and 15 of this report.

- **Fund Financial Statements.** The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Springfield School District No. 19, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.
  - *Governmental Funds*. The governmental funds are used to account for essentially the same function 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 spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government'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 government-wide financial statements. The District maintains four individual major 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 Fund, Grants and Contracts Fund, Debt Service Fund and Bond Fund all of which are considered to be major funds. Data from the other governmental funds are combined

into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 16 and 20 of this report.

There is budgetary comparison information for the General Fund, and Grants and Contracts Fund that can be found on pages 23 and 24 of this report.

- *Proprietary funds.* The District maintains one proprietary fund type. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds - one to account for printing and publishing services and one to account for the District's self-insured medical and dental benefit plans. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide statements.

The basic proprietary fund financial statements can be found on pages 25 through 27 of this report.

- **Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting method used for fiduciary funds is the same as that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 28 and 29 of this report.

- **Notes to the Financial Statements.** The notes 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 financial statements can be found on pages 31 through 61 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This Management's Discussion and Analysis, is considered required supplementary information.

Required supplementary information concerning contributions and funding progress for the District's Voluntary Early Retirement, Other Post Employment Benefit plans, and PERS Pension Plan is presented on pages 63 through 68. Other supplemental information including combining statements and detail budget reports is presented on pages 69 through 92.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities exceeded assets by \$52.19 million at June 30, 2016. Cash and investments represent the largest portion of the District's total assets, 47.56 percent. Capital assets, which consist of the District's land, buildings and improvements, vehicles and equipment, represent 48.59 percent of total assets. The remaining assets consist mainly of, grants and property taxes receivable, prepaid items, accrued interest and inventories.

**SPRINGFIELD SCHOOL DISTRICT NO. 19**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The District has two deferred outflows. One is related to its refunded debt, and the other is related to the Public Employees Retirement System (PERS) pension liability.

The District's largest liability, 73.77 percent, is for the repayment of general obligation bonds, pension tax bonds, and qualified zone academy bonds. Current liabilities, representing 8.98 percent of the District's total liabilities, consist almost entirely of payables on accounts, accrued salaries and benefits, accrued insurance claims, unearned grant revenue, and the current portion of leases payable and long-term debt.

The District has one deferred inflow related to the PERS pension liability.

A large portion of the District's net deficit, -28.46 percent, reflects its investment in capital assets (e.g. land, buildings, vehicles and equipment), net any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to students and other District residents. Consequently, these assets are not available for future spending. Although the District's investment in its 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 (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities. Assets restricted for repayment of debt and for other restricted purposes represents -31.19 percent of the District's net Deficit.

**Net Position at June 30, 2016**

|                                  | Govt Activities 2016 | Govt Activities 2015 | Variance from 2015 |
|----------------------------------|----------------------|----------------------|--------------------|
| Current assets                   | \$ 94,115,471        | \$ 101,505,873       | \$ (7,390,402)     |
| Other assets                     | -                    | 13,150,432           | (13,150,432)       |
| Capital assets                   | 88,965,588           | 75,974,809           | 12,990,779         |
| Total assets                     | 183,081,059          | 190,631,114          | (7,550,055)        |
| Deferred outflows of resources   | 19,134,552           | 13,019,296           | 6,115,256          |
| Current liabilities              | 14,657,420           | 13,402,594           | 1,254,826          |
| Leases payable                   | 2,274,995            | 1,705,412            | 569,583            |
| Long Term Debt                   | 182,312,227          | 183,222,510          | (910,283)          |
| Pension & OPEB Obligations       | 47,888,633           | 2,391,484            | 45,497,149         |
| Total liabilities                | 247,133,275          | 200,722,000          | 46,411,275         |
| Deferred inflows of resources    | 7,268,466            | 19,323,660           | (12,055,194)       |
| Net position                     |                      |                      |                    |
| Net investment in capital assets | 14,851,238           | 18,546,791           | (3,695,553)        |
| Restricted for:                  |                      |                      | -                  |
| Debt service                     | 13,369,923           | 13,886,143           | (516,220)          |
| Other purposes                   | 2,906,336            | 2,547,984            | 358,352            |
| Unrestricted                     | (83,313,627)         | (51,376,168)         | (31,937,459)       |
| Total net position               | (52,186,130)         | (16,395,250)         | (35,790,880)       |
| Restatement of net position      | -                    | (13,594,702)         | 13,594,702         |
| Total net position, as restated  | \$ (52,186,130)      | \$ (29,989,952)      | \$ (22,196,178)    |

During the current fiscal year, the District's net position decreased by \$22.20 million.

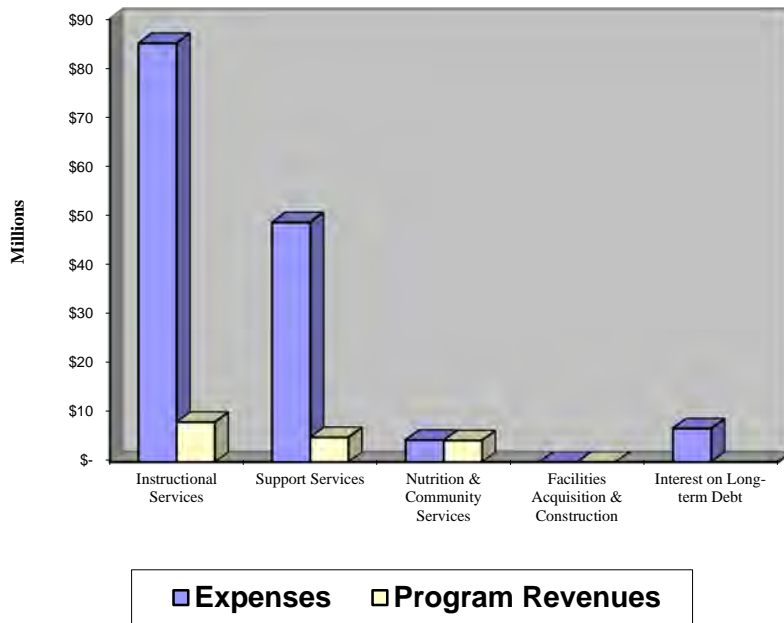
**Changes in Net Position  
For the year ended June 30, 2016**

|                                       | Governmental<br>Activities 2016 | Governmental<br>Activities 2015 | Variance from Fiscal<br>2015 |
|---------------------------------------|---------------------------------|---------------------------------|------------------------------|
| <b>Revenues:</b>                      |                                 |                                 |                              |
| Program Revenues:                     |                                 |                                 |                              |
| Charges for services                  | \$ 4,557,675                    | \$ 3,476,673                    | \$ 1,081,002                 |
| Operating grants and contributions    | 13,041,676                      | 12,671,994                      | 369,682                      |
| Capital grants and contributions      | 147,729                         | 1,300                           | 146,429                      |
| General Revenues:                     |                                 |                                 |                              |
| Property taxes                        | 29,193,064                      | 27,959,499                      | 1,233,565                    |
| State school fund - general support   | 70,666,552                      | 67,402,149                      | 3,264,403                    |
| Other state and local sources         | 2,804,190                       | 2,874,720                       | (70,530)                     |
| Federal sources                       | 533,937                         | 567,355                         | (33,418)                     |
| Earnings on investments               | 906,365                         | 574,255                         | 332,110                      |
| Other                                 | 1,331,833                       | 3,172,161                       | (1,840,328)                  |
| Total revenues and transfers          | 123,183,021                     | 118,700,106                     | 4,482,915                    |
| <b>Expenses:</b>                      |                                 |                                 |                              |
| Instructional services                | 85,088,099                      | 56,537,759                      | (28,550,340)                 |
| Support services                      | 48,863,556                      | 29,023,065                      | (19,840,491)                 |
| Nutrition and community services      | 4,515,146                       | 3,509,972                       | (1,005,174)                  |
| Facilities services                   | -                               | -                               | -                            |
| Interest on long-term debt            | 6,912,398                       | 5,507,671                       | (1,404,727)                  |
| Total expenses                        | 145,379,199                     | 94,578,467                      | (50,800,732)                 |
| Changes in net position               | (22,196,178)                    | 24,121,639                      | (46,317,817)                 |
| Net position - beginning, as restated | (29,989,952)                    | (40,516,889)                    | 10,526,937                   |
| Net position - ending                 | \$ (52,186,130)                 | \$ (16,395,250)                 | \$ (35,790,880)              |

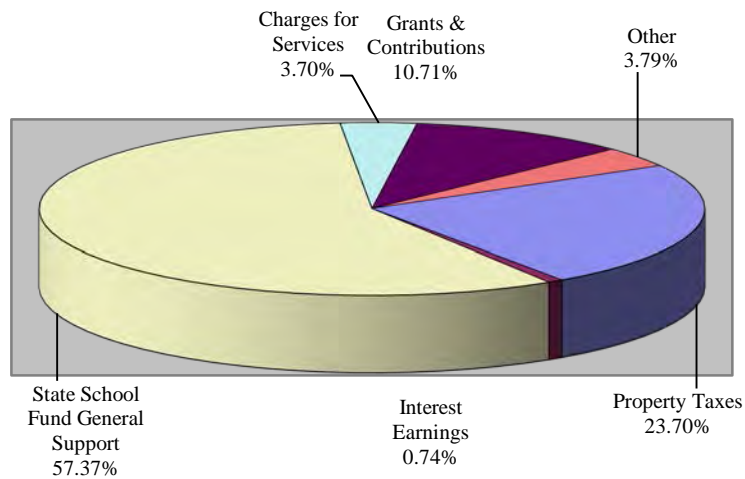
Due to the implementation of GASB Statements 67 and 68 and Statements 74 and 75, beginning net position was restated as of July 1, 2015 to account for the net pension liability and net other post-employment benefit (OPEB) liability as of the beginning of the year for the District's Voluntary Early Retirement Plan and Implicit Medical Benefit based on actuarial data provided by Independent Actuaries for the prior measurement date. Because the prior measurement valuation only provides data for restatement of the beginning of the current fiscal year (2015-16), and no prior measurement data was provided by the actuaries related to the fiscal year ended June 30, 2015, there is no way to restate the prior year (2014-15) data for the purposes of the comparison in the MD&A. Therefore, the 2014-15 information has been presented in the same manner as it was in last year's report. Pension and OPEB expenses were allocated to the functions in 2015-16, which created significant unusual variances. Comparative data will be provided in the MD&A in future years.

**SPRINGFIELD SCHOOL DISTRICT NO. 19**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**Expenses and Program Revenues - Governmental Activities**



**General and Program Revenues - Governmental Activities**



**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 relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balances* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2016, the District's governmental funds reported combined ending fund balances of \$73.85 million, a decrease of \$9.90 million in comparison with the prior year. Approximately 10.66 percent of combined fund balances, \$7.88 million, constitutes *unassigned fund balances*, which are available for spending at the District's discretion. Approximately 84.91 percent of combined fund balances, \$62.70 million are restricted for spending by legal restrictions. The remaining 4.43 percent, \$3.27 million are nonspendable, committed or assigned.

*General Fund:* The General Fund is the chief operating fund of the District. As of June 30, 2016, unassigned fund balance was approximately \$8.00 million. Fund balance increased by approximately \$2.37 million in 2015-16. Revenues increased by \$3.30 million in 2015-16. The majority of this increase, \$3.26 million, is attributable to an increase in money from State sources, however, the District is responsible for collecting and distributing State funding to District charter schools and payments of funding to charter schools increased by \$.18 million in 2015-16. Current year property tax collections increased by approximately \$.30 due to increases in property values and an increase in prior year collections. Expenditures increased by \$4.22 million in 2015-16. A large portion of the increase, approximately \$2.40 million, was in salaries due to bargaining settlements and also to a 3.5% increase in staffing levels. Benefits remained relatively unchanged, as the rates for the Public Employer Retirement System (PERS) decreased for the 2015-16 fiscal year. Expenditures for supplies increased by \$1.51 million in 2015-16. The District was able to increase supply levels in 2015-16 after several years of either static supply budgets or cuts to supply budgets and also purchased approximately \$.86 million in textbooks with General Fund dollars.

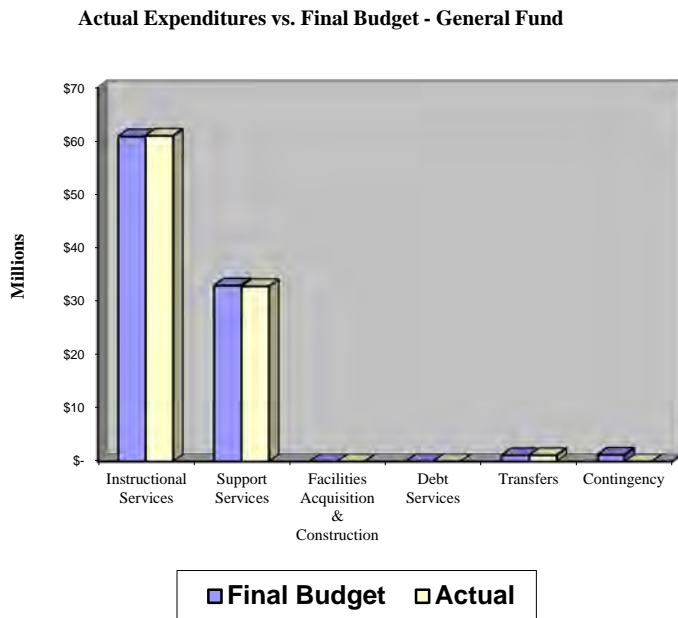
*Grants and Contracts Fund:* The Grants and Contracts Fund has a total fund balance of approximately \$1.77 million at June 30, 2016 which was a slight increase over the prior year fund balance of \$1.72 million. Revenue for 2015-16 was \$10.65 million which was a slight decrease of \$.24 million over 2014-15. There was a slight decrease in State revenue of \$.11 million, while Federal revenue remained relatively unchanged. Expenditures in the Grants and Contracts Fund increased slightly from 2014-15 to 2015-16, increasing by \$.27 million.

*Debt Service Fund:* The Debt Service Fund has a total fund balance of \$.56 million at June 30, 2016, all of which is restricted to the payment of debt service.

*Bond Fund:* The Bond Fund has a total fund balance of \$59.90 million at June 30, 2016. Expenditures for 2015-16 totaled \$15.61 million. Fund balance is restricted for bond projects, including the building of a new middle school, other capital improvement projects and technology infrastructure and equipment.

*Other Governmental Funds:* Other Governmental Funds have a combined ending fund balance of \$3.63 million at June 30, 2016. The combined ending fund balance increased by \$2.37 million in the Other Governmental Funds. Federal revenue in the Nutrition Services Fund increased by \$.48 million from 2014-15 to 2015-16. During the 2015-16 school year, the District began participating in the Community Eligibility Provision (CEP) where students from qualifying schools receive free and reduced lunch, regardless of individual eligibility. Seven (7) schools qualified for participation in the program based on schoolwide eligibility wherein the percentage of students who were directly certified by the State to receive free and reduced meals met CEP eligibility guidelines. The ending fund balance in the Capital Projects Fund increased by \$2.00 million from 2014-15 to 2015-16. The District issued \$4.0 million in Full Faith and Credit bonds. \$2.40 million was expended for the purchase of a building in downtown Springfield which will be the future site of the District's administration office. The remaining funds will be used on repairs and upgrades to the facility. The District collected \$.19 million in income from rental of the facility due to a contractual lease obligation in place when the building was purchased.

## GENERAL FUND BUDGETARY HIGHLIGHTS



There was one change to the general fund adopted budget for the fiscal year ended June 30, 2016. Appropriations totaling \$600,000 were moved from various support services budgets into the elementary instruction budget in order to support the purchase of elementary instructional materials, including textbooks.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital Assets:** The District's investment in capital assets includes land, buildings and improvements, as well as vehicles and equipment. As of June 30, 2016, the District had invested \$88.97 million in capital assets, net of depreciation, as shown in the following table:

### Capital Assets

|   | Governmental<br>Activities 2016 | Governmental<br>Activities 2015 | Increase (Decrease)<br>from Fiscal 2015 |
|---|---------------------------------|---------------------------------|---|
| Land                                      | \$ 6,084,640                    | \$ 6,069,383                    | \$ 15,257                               |
| Buildings and improvements                | 113,249,859                     | 105,798,299                     | 7,451,560                               |
| Construction in progress                  | 8,511,736                       | 1,797,493                       | 6,714,243                               |
| Vehicles and equipment                    | 13,219,159                      | 11,919,141                      | 1,300,018                               |
| Total capital assets                      | 141,065,394                     | 125,584,316                     | 15,481,078                              |
| Accumulated depreciation                  | (52,099,806)                    | (49,609,507)                    | 2,490,299                               |
| Total capital assets, net of depreciation | <u>\$ 88,965,588</u>            | <u>\$ 75,974,809</u>            | <u>\$ 12,990,779</u>                    |

fiscal year 2015-2016, the District's investment in capital assets increased by \$12.99 million. Major capital asset events for the year ended June 30, 2016 include the following:



- Building and improvements totaling \$7.45 million. This includes \$2.40 million to purchase a building in downtown Springfield as well as multiple capital improvement projects funded with bond dollars.
- Construction in progress projects totaling \$6.71 million. This includes the costs related to the construction of a new middle school as well as bond projects that were in process at June 30, 2016
- Purchase of 6 new buses totaling \$.94 million.
- Equipment purchases totaling \$.69 million including the purchase of maintenance equipment, technology equipment and equipment to support Career and Technical programs at the high schools.
- Current year depreciation totaled \$2.91 million

See the notes to the basic financial statements on page 42 for additional detail on capital assets.

**Long-term debt:**

**Bonds:** At the end of the 2015-2016 fiscal year, the District had total bonds payable of \$182.31 million. Of this amount, \$51.32 million is associated with the series 2005A pension bond issue, \$.47 million is associated with the Qualified Zone Academy Bonds, \$3.64 million is associated with the 2006-07 issue, \$43.97 million is associated with the series 2015 refunding bonds, \$71.26 million is associated with the series 2015 general obligation bond issue, \$4.00 million is associated with the 2015 Full Faith and Credit bond issue and \$7.65 million is unamortized premium.

**Capital Leases:** At the end of the 2015-16 fiscal year, the District had total capital leases payable of \$2.27 million. Of this amount, \$2.16 were leases for the purchase of school buses, \$.05 was a lease for the purchase of copiers, and \$.06 was a lease for the purchase of a new mower.

The District maintains an "A1" rating from Moody's for purposes of general obligation debt.

State statutes limit the amount of general obligation debt a K-12 school district may issue to 7.95 percent of its total true cash valuation. The current debt limitation for the District is \$479.69 million, which is significantly in excess of the District's outstanding general obligation debt.

See the notes to the basic financial statements on pages 42 through 45 for additional detail on long-term debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Springfield School District is one of the larger school districts in the State of Oregon with an enrollment that has been slightly decreasing over the past several years. Enrollment within the District's catchment area is projected to remain static, however Charter School enrollment continues to show a steady increase over the same time period. On January 1, 2012 (effective 2012-2013 fiscal year) the State of Oregon Legislature passed the "open enrollment" law which created concern with most school districts. The Springfield School District continues to realize a slight reduction due to this law. The District's Budget Committee and School Board considered these factors as they deliberated on future budget decisions.

Baseline data continues to indicate a slow, steady growth for the national economy, with Oregon following a similar trajectory. The specific Oregon indicators have been softer and is attributed to softer

**SPRINGFIELD SCHOOL DISTRICT NO. 19**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

employment figures with some volatility in the recent past, although the state is continuing to realize a slow recovery and growth. Overall, Oregon is growing near to somewhat below its average since 1990.

The State of Oregon completed the 2015-17 biennial budget during the summer 2015. The session continued to focus on growth and an increased commitment to funding. A number of additional reform efforts were introduced with some of the most significant involving the Public Employment Retirement System (PERS). Most of the reform efforts related to PERS were challenged in the court system and found to be unconstitutional. The most recent valuation conducted by Milliman Corporation projects PERS rate to increase dramatically, effective July 1, 2017. The projected increase for Springfield School District is approximately 4.5%. This increased rate will be effective for the 2017-2019 biennium.

The focus for the upcoming budget will be to support the five areas of focus for the School District. These five areas of focus are; 1) Provide personalized learning opportunities for all students, 2) Support the needs of families so all students are ready to learn, 3) Create future ready facilities that inspire learning, 4) Promote growth and success for every student, and 5) Engage students in a technology rich environment that enhances teaching and learning. Additionally, the School District is in the third year of managing the General Obligation Bond past by the community in November 2014. The primary focus for the next 12+ months is the completion of a new Hamlin Middle School. This school is projected to open January 2018.

**REQUESTS FOR INFORMATION**

This financial report is designed to present the user (citizens, taxpayers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Financial Services, 525 Mill Street, Springfield, Oregon 97477.

## **BASIC FINANCIAL STATEMENTS**



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**June 30, 2016**

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <b>ASSETS</b>  |                                    |
| Cash and investments   | \$ 87,076,352                      |
| Receivables  | 6,122,888                          |
| Accrued interest   | 53,371                             |
| Prepaid items  | 139,594                            |
| Inventories  | 723,266                            |
| Capital assets, net  |                                    |
| Land   | 6,084,640                          |
| Buildings and improvements   | 70,202,361                         |
| Equipment  | 1,202,631                          |
| Buses  | 2,708,071                          |
| Other motor vehicles   | 256,149                            |
| Work in progress   | 8,511,736                          |
| Total capital assets, net  | <u>88,965,588</u>                  |
| <b>Total assets</b>  | <u><b>183,081,059</b></u>          |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b>   |                                    |
| Deferred outflow, pension liability, Public Employers Retirement System          | 6,735,133                          |
| Deferred refunded debt   | <u>12,399,419</u>                  |
| <b>Total deferred outflows of resources</b>                                      | <u><b>19,134,552</b></u>           |
| <b>LIABILITIES</b>   |                                    |
| Accounts payable   | 2,655,260                          |
| Retainage payable  | 151,151                            |
| Accrued payroll and benefits   | 10,323,247                         |
| Accrued insurance claims   | 928,174                            |
| Interest payable   | 137,010                            |
| Unearned revenue   | 462,578                            |
| Leases payable   |                                    |
| Due within one year  | 353,430                            |
| Due in more than one year  | 1,921,565                          |
| Bonds payable, net of unamortized premium  |                                    |
| Due within one year  | 7,170,858                          |
| Due in more than one year  | 175,141,369                        |
| Proportionate share of net pension liability, Public Employees Retirement System | 33,087,858                         |
| Net pension liability, Voluntary Early Retirement plan                           | 311,730                            |
| Net other post employment benefit liability, Voluntary Early Retirement plan     | 4,266,281                          |
| Net other post employment benefit liability, implicit medical benefit            | <u>10,222,764</u>                  |
| <b>Total liabilities</b>   | <u><b>247,133,275</b></u>          |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>  |                                    |
| Deferred inflow pension liability, Public Employers Retirement System            | <u>7,268,466</u>                   |
| <b>Net Position</b>  |                                    |
| Net investment in capital assets   | 14,851,238                         |
| Restricted for:  |                                    |
| Debt service   | 13,369,923                         |
| Other purposes:  |                                    |
| Bus replacement  | 1,333,527                          |
| Student body expenditures  | 1,047,853                          |
| Other  | 524,956                            |
| Unrestricted (deficit)   | <u>(83,313,627)</u>                |
| <b>Total net position</b>  | <u><b>\$ (52,186,130)</b></u>      |

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**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2016**

| Functions/Programs              | Expenses              | Primary Government      |  |  | Net (Expense)<br>Revenue and<br>Change<br>in Net Position |
|---------------------------------|-----------------------|-------------------------|--|--|---|
|                                 |                       | Program Revenues        |  |  |   |
|                                 |                       | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |   |
| Governmental Activities:        |                       |                         |  |  |   |
| Instruction services            | \$ 85,088,099         | \$ 2,207,727            | \$ 6,012,754                             | \$ -                                   | \$ (76,867,618)   |
| Support services                | 48,863,556            | 1,995,773               | 2,947,907                                | 147,729                                | (43,772,147)  |
| Community services              | 4,515,146             | 354,175                 | 4,081,015                                | -                                      | (79,956)  |
| Facilities services             | -                     | -                       | -  | -                                      | -   |
| Interest on long-term debt      | 6,912,398             | -                       | -  | -                                      | (6,912,398)   |
| <b>Total Primary Government</b> | <b>\$ 145,379,199</b> | <b>\$ 4,557,675</b>     | <b>\$ 13,041,676</b>                     | <b>\$ 147,729</b>                      | <b>\$ (127,632,119)</b>                                   |
| General revenues:               |                       |                         |  |  |   |
|                                 |                       |                         |  |  | 23,192,202  |
|                                 |                       |                         |  |  | 6,000,862   |
|                                 |                       |                         |  |  | 70,666,552  |
|                                 |                       |                         |  |  | 1,154,814   |
|                                 |                       |                         |  |  | 1,649,376   |
|                                 |                       |                         |  |  | 533,937   |
|                                 |                       |                         |  |  | 906,365   |
|                                 |                       |                         |  |  | 1,331,833   |
|                                 |                       |                         |  |  |   |
|                                 |                       |                         |  |  | 105,435,941   |
|                                 |                       |                         |  |  |   |
|                                 |                       |                         |  |  | (22,196,178)  |
|                                 |                       |                         |  |  |   |
|                                 |                       |                         |  |  | (29,989,952)  |
|                                 |                       |                         |  |  |   |
|                                 |                       |                         |  |  | \$ (52,186,130)   |

See notes to basic financial statements

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2016**

|   | <u>General</u>              | <u>Grants and<br/>Contracts</u> | <u>Debt<br/>Service</u>    |
|---|-----------------------------|---------------------------------|----------------------------|
| <b>ASSETS</b>   |                             |                                 |                            |
| Assets:   |                             |                                 |                            |
| Pooled cash and cash equivalents  | \$ 15,910,398               | \$ 2,041,595                    | \$ 718,400                 |
| Non-pooled cash and cash equivalents  | 1,172                       | -                               | 172,285                    |
| Investments   | -                           | -                               | -                          |
| Receivables:  |                             |                                 |                            |
| Property taxes  | 1,904,378                   | -                               | 436,661                    |
| Grants, reimbursements, and accounts  | 554,187                     | 2,499,488                       | -                          |
| Accrued interest  | 18,204                      | -                               | 4,156                      |
| Due from other funds  | 2,337,794                   | -                               | -                          |
| Prepaid items   | 9,694                       | -                               | -                          |
| Inventories   | 113,255                     | -                               | -                          |
| <b>Total assets</b>   | <b><u>\$ 20,849,082</u></b> | <b><u>\$ 4,541,083</u></b>      | <b><u>\$ 1,331,502</u></b> |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>AND FUND BALANCES</b>                    |                             |                                 |                            |
| Liabilities:  |                             |                                 |                            |
| Due to other funds  | \$ -                        | \$ 1,733,221                    | \$ 360,998                 |
| Accounts payable  | 1,725,826                   | 244,262                         | -                          |
| Retainage payable   | -                           | -                               | -                          |
| Accrued payroll and benefits  | 9,322,689                   | 335,913                         | -                          |
| Unearned revenue  | -                           | 462,579                         | -                          |
| <b>Total liabilities</b>  | <b><u>11,048,515</u></b>    | <b><u>2,775,975</u></b>         | <b><u>360,998</u></b>      |
| Deferred inflows of resources:  |                             |                                 |                            |
| Unavailable revenue-property taxes  | 1,803,401                   | -                               | 412,108                    |
| Fund Balances:  |                             |                                 |                            |
| Nonspendable  | 122,949                     | -                               | -                          |
| Restricted  | -                           | 1,475,835                       | 558,396                    |
| Committed   | -                           | 49,662                          | -                          |
| Assigned  | -                           | 239,611                         | -                          |
| Unassigned  | 7,874,217                   | -                               | -                          |
| <b>Total fund balances</b>  | <b><u>7,997,166</u></b>     | <b><u>1,765,108</u></b>         | <b><u>558,396</u></b>      |
| <b>Total liabilities, deferred inflows of resources<br/>and fund balances</b> | <b><u>\$ 20,849,082</u></b> | <b><u>\$ 4,541,083</u></b>      | <b><u>\$ 1,331,502</u></b> |

See notes to basic financial statements



| <u>Bond</u>          | <u>Other<br/>Governmental</u> | <u>Total</u>      |
|----------------------|-------------------------------|-------------------|
| \$ 280,429           | \$ 2,521,752                  | 21,472,574        |
| 43,659,336           | 748,695                       | 44,581,488        |
| 15,998,854           | -                             | 15,998,854        |
|                      | -                             | 2,341,039         |
| 1,511                | 704,278                       | 3,759,464         |
| 28,580               | -                             | 50,940            |
|                      | -                             | 2,337,794         |
| 129,900              | -                             | 139,594           |
| 529,362              | 80,649                        | 723,266           |
| <u>\$ 60,627,972</u> | <u>\$ 4,055,374</u>           | <u>91,405,013</u> |

|                |                |                   |
|----------------|----------------|-------------------|
| \$ -           | \$ 243,575     | 2,337,794         |
| 579,884        | 95,074         | 2,645,046         |
| 150,236        | 915            | 151,151           |
| -              | 87,423         | 9,746,025         |
| -              | -              | 462,579           |
| <u>730,120</u> | <u>426,987</u> | <u>15,342,595</u> |

|          |          |                  |
|----------|----------|------------------|
| <u>-</u> | <u>-</u> | <u>2,215,509</u> |
|----------|----------|------------------|

|                   |                  |                   |
|-------------------|------------------|-------------------|
| 659,262           | 80,649           | 862,860           |
| 59,238,590        | 1,430,501        | 62,703,322        |
|                   | 2,117,237        | 2,166,899         |
|                   | -                | 239,611           |
| -                 | -                | 7,874,217         |
| <u>59,897,852</u> | <u>3,628,387</u> | <u>73,846,909</u> |

|                      |                     |                   |
|----------------------|---------------------|-------------------|
| <u>\$ 60,627,972</u> | <u>\$ 4,055,374</u> | <u>91,405,013</u> |
|----------------------|---------------------|-------------------|

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**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO STATEMENT OF NET POSITION**  
**June 30, 2016**

|  |                      |                               |
|--|----------------------|-------------------------------|
| <b>TOTAL FUND BALANCES</b>   |                      | \$ 73,846,909                 |
| Capital assets are not financial resources and therefore are not reported in the governmental funds:   |                      |                               |
| Cost   | \$ 140,736,290       |                               |
| Accumulated depreciation   | <u>(51,879,747)</u>  | 88,856,543                    |
| Deferred outflows on refunded debt are not financial resources in governmental funds, but are reported in the statement of net assets.   |                      | 12,399,419                    |
| The deferred outflow, pension is not recorded as an asset in the governmental funds but rather eligible salaries are assessed a rate determined by the Oregon Public Employers Retirement System Board and payments are remitted to the State when due.                      |                      | 6,735,133                     |
| A portion of the District's property taxes is collected after year-end but is not available soon enough to pay for the current year's operations and therefore not reported as a revenue in the governmental funds.  |                      | 2,215,510                     |
| Internal service funds are used by the District to charge the costs of printing services and insurance assessments to the individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. |                      | 4,160,611                     |
| A liability for vacation pay is not recognized in the governmental funds but vacation pay that is earned is recorded as a liability in the statement of net assets.  |                      | (570,216)                     |
| A Net Pension Liability for the Oregon Public Employers Retirement System is not recorded as a liability in the governmental funds but rather expenditures are recorded when payments to the system are due.   |                      | (33,087,858)                  |
| The Net Pension Liability is not recorded as a liability in the governmental funds but rather expenditures are recorded when payments are due.   |                      | (311,730)                     |
| The Net Other Post Employment Benefit Liability is not recognized as a liability in the governmental funds but rather expenditures are recorded when payments are due.   |                      | (14,489,045)                  |
| The Net Deferred Inflow, pension is not recorded as a liability in the governmental funds but rather eligible salaries are assessed a rate determined by the Oregon Public Employers Retirement System Board and payments are remitted to the State when due.                |                      | (7,268,466)                   |
| 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 payable   | (136,768)            |                               |
| Lease payable  | (2,223,945)          |                               |
| Bonds payable, net of related premium  | <u>(182,312,227)</u> | <u>(184,672,940)</u>          |
| <b>TOTAL NET POSITION</b>  |                      | <b><u>\$ (52,186,130)</u></b> |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2016**

|  | <u>General</u>             | <u>Grants and<br/>Contracts</u> | <u>Debt<br/>Service</u>  |
|--|----------------------------|---------------------------------|--------------------------|
| <b>Revenues:</b>   |                            |                                 |                          |
| Local sources:   |                            |                                 |                          |
| Taxes  | \$ 23,088,444              | \$ -                            | \$ 5,953,583             |
| Investment earnings  | 277,606                    | 6,767                           | 36,573                   |
| Assessments from other funds   | -                          | -                               | 5,106,456                |
| Services provided charter school                                     | 255,924                    | -                               | -                        |
| Miscellaneous  | 159,863                    | 600,140                         | -                        |
| Other local sources  | 107,979                    | 914,368                         | -                        |
| Intermediate sources   | 1,649,373                  | -                               | -                        |
| State sources  | 71,461,000                 | 2,143,144                       | -                        |
| Federal sources  | 544,962                    | 6,980,995                       | -                        |
| Total revenues   | <u>97,545,151</u>          | <u>10,645,414</u>               | <u>11,096,612</u>        |
| <b>Expenditures:</b>   |                            |                                 |                          |
| Current expenditures:  |                            |                                 |                          |
| Instruction  | 61,023,606                 | 6,346,258                       | -                        |
| Support services   | 32,684,382                 | 3,577,877                       | -                        |
| Community services   | -                          | 373,398                         | -                        |
| Facilities and acquisition   | -                          | -                               | -                        |
| Debt service:  |                            |                                 |                          |
| Principal  | 10,297                     | 338,256                         | 4,838,764                |
| Interest   | 1,991                      | 41,638                          | 6,280,326                |
| Capital outlay   | 274,045                    | 968,592                         | -                        |
| Total expenditures   | <u>93,994,321</u>          | <u>11,646,019</u>               | <u>11,119,090</u>        |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | 3,550,830                  | (1,000,605)                     | (22,478)                 |
| <b>Other Financing Sources (Uses):</b>                               |                            |                                 |                          |
| Transfers in   | -                          | 100,000                         | 78,858                   |
| Transfers out  | (1,177,858)                | -                               | -                        |
| Issuance of debt   | -                          | -                               | -                        |
| Sale of assets   | -                          | 1,593                           | -                        |
| Lease purchase receipts  | -                          | 940,000                         | -                        |
| Total Other Financing Sources (Uses)                                 | <u>(1,177,858)</u>         | <u>1,041,593</u>                | <u>78,858</u>            |
| <b>Net Change In Fund Balance</b>                                    | 2,372,972                  | 40,988                          | 56,380                   |
| <b>Fund Balance, July 1, 2015</b>                                    | <u>5,624,194</u>           | <u>1,724,120</u>                | <u>502,016</u>           |
| <b>Fund Balance, June 30, 2016</b>                                   | <u><u>\$ 7,997,166</u></u> | <u><u>\$ 1,765,108</u></u>      | <u><u>\$ 558,396</u></u> |

See notes to basic financial statements

| <b>Bond</b>          | <b>Other<br/>Governmental</b> | <b>Total</b>         |
|----------------------|-------------------------------|----------------------|
| \$ -                 | \$ -                          | \$ 29,042,027        |
| 489,067              | 4,890                         | 814,903              |
| -                    | -                             | 5,106,456            |
| -                    | -                             | 255,924              |
| 339,287              | 123,563                       | 1,222,853            |
| 45,000               | 2,947,289                     | 4,014,636            |
| -                    | -                             | 1,649,373            |
| -                    | 210,277                       | 73,814,421           |
| -                    | 3,673,123                     | 11,199,080           |
| <u>873,354</u>       | <u>6,959,142</u>              | <u>127,119,673</u>   |
| 2,015,664            | 3,214,773                     | 72,600,301           |
| 1,503,628            | 113,857                       | 37,879,744           |
| -                    | 3,709,938                     | 4,083,336            |
| 4,554,783            | 58,061                        | 4,612,844            |
| -                    | -                             | 5,187,317            |
| -                    | -                             | 6,323,955            |
| <u>7,535,112</u>     | <u>2,498,177</u>              | <u>11,275,926</u>    |
| <u>15,609,187</u>    | <u>9,594,806</u>              | <u>141,963,423</u>   |
| (14,735,833)         | (2,635,664)                   | (14,843,750)         |
| -                    | 999,000                       | 1,177,858            |
| -                    | -                             | (1,177,858)          |
| -                    | 4,000,000                     | 4,000,000            |
| -                    | 4,200                         | 5,793                |
| -                    | -                             | <u>940,000</u>       |
| -                    | <u>5,003,200</u>              | <u>4,945,793</u>     |
| (14,735,833)         | 2,367,536                     | (9,897,957)          |
| <u>74,633,685</u>    | <u>1,260,851</u>              | <u>83,744,866</u>    |
| <u>\$ 59,897,852</u> | <u>\$ 3,628,387</u>           | <u>\$ 73,846,909</u> |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2016**

---

|  |                               |
|--|-------------------------------|
| <b>NET CHANGE IN FUND BALANCE</b>  | <b>\$ (9,897,957)</b>         |
| Amounts reported for governmental activities in the Statement of Activities are different because:   |                               |
| Governmental funds report capital outlay as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period:    |                               |
| Expenditures for capital assets  | \$ 15,888,769                 |
| Less current year depreciation   | <u>(2,889,999)</u> 12,998,770 |
| The sale of capital assets which were not fully depreciated resulted in a decrease in net assets   | (8,748)                       |
| Governmental funds do not report a liability for earned but unused vacation pay. In the Statement of Net Position however, vacation pay earned increased liabilities.  | (89,759)                      |
| In the Statement of Activities, amortization is recorded on the deferred charges related to bond refunding, whereas in the governmental funds, no pension asset or related amortization is reported.   | (619,877)                     |
| In the governmental funds, proceeds from the issuance of debt is recorded as revenue, but in the Statement of Net Assets, the issuance of debt results in a liability.   | (4,940,000)                   |
| Repayment of principal on long-term debt and leases is an expenditure in the governmental funds but reduces the liability in the Statement of Net Assets. This is the amount of principal repaid in the current year.  | 5,187,317                     |
| Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.   |                               |
| Amortization of bond premium   | 71,522                        |
| In the Statement of Activities, the adjustment to the net pension liability and deferred outflow and inflow related to the pension liability for PERS results in an increase in expenses in the current year. In the governmental funds, no adjustments to fund balance or expenses are reported.  | (27,447,963)                  |
| In the Statement of Activities, adjustments to the Net Pension Liability due to the implementation of GASB 68 results in a restatement of beginning net assets and a reduction of expenses in the current year. In the governmental funds, no adjustments to fund balance or expenses is recorded. | 172,148                       |
| In the Statement of Activities, adjustments to the Net OPEB Liability due to the implementation of GASB 75 results in a restatement of beginning net assets and a reduction of expenses in the current year. In the governmental funds, no adjustments to fund balance or expenses is recorded.    | 1,013,261                     |
| In the Statement of Activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expense when due.   | 32,807                        |
| Property taxes that don't 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.  | 151,037                       |
| Internal service funds are used by the District to charge the costs of printing services and medical and dental insurance to the individual funds. The net income of the internal service fund is reported with governmental activities.   | <u>1,181,264</u>              |
| <b>CHANGE IN NET ASSETS</b>  | <b><u>\$ (22,196,178)</u></b> |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**For the Year Ended June 30, 2016**

|  | <u>Budget<br/>Adopted</u>  | <u>Budget<br/>Final</u>    | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|--|----------------------------|----------------------------|----------------------------|---------------------------------------|
| <b>Revenues:</b>   |                            |                            |                            |                                       |
| Local sources:   |                            |                            |                            |                                       |
| Taxes  | \$ 23,232,340              | \$ 23,232,340              | \$ 23,088,444              | \$ (143,896)                          |
| Investment earnings  | 200,000                    | 200,000                    | 277,606                    | 77,606                                |
| Services provided charter school                                     | 225,000                    | 225,000                    | 255,924                    | 30,924                                |
| Miscellaneous  | 275,000                    | 275,000                    | 159,863                    | (115,137)                             |
| Other local sources  | 206,100                    | 206,100                    | 107,979                    | (98,121)                              |
| Intermediate sources   | 1,706,180                  | 1,706,180                  | 1,649,373                  | (56,807)                              |
| State sources  | 69,796,291                 | 69,796,291                 | 71,461,000                 | 1,664,709                             |
| Federal sources  | 402,500                    | 402,500                    | 544,962                    | 142,462                               |
| Total revenues   | <u>96,043,411</u>          | <u>96,043,411</u>          | <u>97,545,151</u>          | <u>1,501,740</u>                      |
| <b>Expenditures:</b>   |                            |                            |                            |                                       |
| Current expenditures:  |                            |                            |                            |                                       |
| Instruction  | 60,286,298                 | 60,886,298                 | 61,023,606                 | (137,308)                             |
| Support services   | 33,700,887                 | 33,100,887                 | 32,958,427                 | 142,460                               |
| Facilities acquisition and construction                              | 2,000                      | 2,000                      | -                          | 2,000                                 |
| Debt services  | 12,300                     | 12,300                     | 12,288                     | 12                                    |
| Operating contingency  | 1,273,619                  | 1,273,619                  | -                          | 1,273,619                             |
| Total expenditures   | <u>95,275,104</u>          | <u>95,275,104</u>          | <u>93,994,321</u>          | <u>1,280,783</u>                      |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>768,307</b>             | <b>768,307</b>             | <b>3,550,830</b>           | <b>2,782,523</b>                      |
| <b>Other Financing Sources (Uses):</b>                               |                            |                            |                            |                                       |
| Sale of fixed assets   | 2,500                      | 2,500                      | -                          | (2,500)                               |
| Transfers out  | <u>(1,177,858)</u>         | <u>(1,177,858)</u>         | <u>(1,177,858)</u>         | <u>-</u>                              |
| <b>Total Other Financing Sources (Uses)</b>                          | <b><u>(1,175,358)</u></b>  | <b><u>(1,175,358)</u></b>  | <b><u>(1,177,858)</u></b>  | <b><u>(2,500)</u></b>                 |
| <b>Net Change In Fund Balance</b>                                    | <b>(407,051)</b>           | <b>(407,051)</b>           | <b>2,372,972</b>           | <b>2,780,023</b>                      |
| <b>Fund Balance, July 1, 2015</b>                                    | <b><u>4,407,051</u></b>    | <b><u>4,407,051</u></b>    | <b><u>5,624,194</u></b>    | <b><u>1,217,143</u></b>               |
| <b>Fund Balance, June 30, 2016</b>                                   | <b><u>\$ 4,000,000</u></b> | <b><u>\$ 4,000,000</u></b> | <b><u>\$ 7,997,166</u></b> | <b><u>\$ 3,997,166</u></b>            |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**GRANTS AND CONTRACTS FUND**  
**For the Year Ended June 30, 2016**

|  | <u>Budget<br/>Adopted</u>      | <u>Budget<br/>Final</u>        | <u>Actual</u>                  | <u>Variance with<br/>Final Budget</u> |
|--|--------------------------------|--------------------------------|--------------------------------|---------------------------------------|
| <b>Revenues:</b>   |                                |                                |                                |                                       |
| Local sources:   |                                |                                |                                |                                       |
| Investment earnings  | \$ 7,000                       | \$ 7,000                       | \$ 6,767                       | \$ (233)                              |
| Donations  | 283,465                        | 283,465                        | 265,831                        | (17,634)                              |
| Miscellaneous  | 451,269                        | 451,269                        | 600,140                        | 148,871                               |
| Other local sources  | 564,447                        | 564,447                        | 648,537                        | 84,090                                |
| State sources  | 1,589,600                      | 1,589,600                      | 2,143,144                      | 553,544                               |
| Federal sources  | 7,524,838                      | 7,524,838                      | 6,980,995                      | (543,843)                             |
| Total revenues   | <u>10,420,619</u>              | <u>10,420,619</u>              | <u>10,645,414</u>              | <u>224,795</u>                        |
| <b>Expenditures:</b>   |                                |                                |                                |                                       |
| Current expenditures:  |                                |                                |                                |                                       |
| Instruction  | 6,467,628                      | 6,467,628                      | 6,346,258                      | 121,370                               |
| Support services   | 3,776,262                      | 3,734,262                      | 3,577,877                      | 156,385                               |
| Community services   | 352,997                        | 352,997                        | 373,398                        | (20,401)                              |
| Debt services  | 339,000                        | 381,000                        | 379,894                        | 1,106                                 |
| Capital outlay   | 950,000                        | 950,000                        | 968,592                        | (18,592)                              |
| Total expenditures   | <u>11,885,887</u>              | <u>11,885,887</u>              | <u>11,646,019</u>              | <u>239,868</u>                        |
| <br><b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <br><u>(1,465,268)</u>         | <br><u>(1,465,268)</u>         | <br><u>(1,000,605)</u>         | <br><u>464,663</u>                    |
| <br><b>Other Financing Sources (Uses):</b>                               |                                |                                |                                |                                       |
| Transfers in   | 100,000                        | 100,000                        | 100,000                        | -                                     |
| Sale of fixed assets   | -                              | -                              | 1,593                          | 1,593                                 |
| Lease purchase receipts  | 940,000                        | 940,000                        | 940,000                        | -                                     |
| <br><b>Total Other Financing Sources (Uses)</b>                          | <br>1,040,000                  | <br>1,040,000                  | <br>1,041,593                  | <br>1,593                             |
| <br><b>Net change in fund balance</b>                                    | <br>(425,268)                  | <br>(425,268)                  | <br>40,988                     | <br>466,256                           |
| <br><b>Fund Balance, July 1, 2015</b>                                    | <br><u>1,677,925</u>           | <br><u>1,677,925</u>           | <br><u>1,724,120</u>           | <br><u>46,195</u>                     |
| <br><b>Fund Balance, June 30, 2016</b>                                   | <br><u><u>\$ 1,252,657</u></u> | <br><u><u>\$ 1,252,657</u></u> | <br><u><u>\$ 1,765,108</u></u> | <br><u><u>\$ 512,451</u></u>          |



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2016**

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|   | <b>Internal Service<br/>Funds</b> |
|---|-----------------------------------|
| <b>ASSETS</b>                                   |                                   |
| Current assets:                                 |                                   |
| Pooled cash and cash equivalents                | \$ 3,521,748                      |
| Non-pooled cash and cash equivalents            | 1,512                             |
| Investments                                     | 1,500,176                         |
| Grants, reimbursements, and accounts receivable | 22,385                            |
| Accrued interest                                | <u>2,431</u>                      |
| Total current assets                            | 5,048,252                         |
| Capital assets, net                             | <u>109,045</u>                    |
| <b>Total Assets</b>                             | <u><b>5,157,297</b></u>           |
| <br><b>LIABILITIES</b>                          |                                   |
| Current liabilities:                            |                                   |
| Accounts payable                                | 10,215                            |
| Interest payable                                | 242                               |
| Accrued payroll and benefits                    | 7,005                             |
| Accrued insurance claims                        | 928,174                           |
| Lease payable                                   |                                   |
| Due within one year                             | 22,367                            |
| Due in more than one year                       | <u>28,683</u>                     |
| <b>Total Liabilities</b>                        | <u><b>996,686</b></u>             |
| <br><b>NET POSITION</b>                         |                                   |
| Net investment in capital assets                | 57,995                            |
| Unrestricted                                    | <u>4,102,616</u>                  |
| <b>Total Net Position</b>                       | <u><b>\$ 4,160,611</b></u>        |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the year ended June 30, 2016**

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|   | <b>Internal Service<br/>Funds</b> |
|---|-----------------------------------|
| <b>Operating revenues:</b>                |                                   |
| Services provided to other funds          | \$ 660,580                        |
| Assessments from other funds              | 17,414,125                        |
| Revenues from other agencies              | 140,400                           |
| Miscellaneous revenue                     | 10,580                            |
| Other local sources                       | <u>3</u>                          |
| Total operating revenues                  | <u>18,225,688</u>                 |
| <b>Operating expenses:</b>                |                                   |
| Salaries                                  | 296,135                           |
| Employee benefits                         | 16,301,385                        |
| Purchased services                        | 202,772                           |
| Supplies and materials                    | 181,741                           |
| Other expenses                            | 59,365                            |
| Depreciation                              | <u>21,593</u>                     |
| Total operating expenses                  | <u>17,062,991</u>                 |
| <b>Operating income (loss)</b>            | <b>1,162,697</b>                  |
| <b>Non-operating revenues (expenses):</b> |                                   |
| Earnings on investments                   | 19,940                            |
| Interest on capital lease                 | <u>(1,373)</u>                    |
| Total non-operating revenues (expenses)   | <u>18,567</u>                     |
| <b>Change in net position</b>             | <b>1,181,264</b>                  |
| <b>Net Position, July 1, 2015</b>         | <u><b>2,979,347</b></u>           |
| <b>Net Position, June 30, 2016</b>        | <u><b>\$ 4,160,611</b></u>        |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended June 30, 2016**

|   | <u><b>Total Internal<br/>Service Funds</b></u> |
|---|--|
| <b>Cash flows from operating activities:</b>  |  |
| Received for services   | \$ 18,219,838                                  |
| Paid to suppliers   | (16,416,134)                                   |
| Paid to employees   | <u>(478,103)</u>                               |
| <b>Net cash provided (used) by operating activities</b>   | 1,325,601                                      |
| <b>Cash flow from capital activities and related financing activities:</b>                        |  |
| Purchase of equipment   | (22,350)                                       |
| Payments on capital lease   | <u>(23,340)</u>                                |
| <b>Net cash provided (used) by capital and financing activities</b>                               | (45,690)                                       |
| <b>Cash flow from investing activities:</b>   |  |
| Changes in investments  | (1,500,176)                                    |
| Interest received   | <u>17,525</u>                                  |
| <b>Net cash provided (used) by investing activities</b>   | <u>(1,482,651)</u>                             |
| <b>Net change in cash and cash equivalents</b>  | (202,740)                                      |
| <b>Cash and cash equivalents, July 1, 2015</b>  | <u>3,726,000</u>                               |
| <b>Cash and cash equivalents, June 30, 2016</b>   | <u><u>\$ 3,523,260</u></u>                     |
| <b>Reconciliation of operating income to net cash<br/>provided (used) by operating activities</b> |  |
| Operating income (loss)   | \$ 1,162,697                                   |
| Adjustments to reconcile operating income to net<br>cash provided (used) by operating activities  |  |
| Depreciation  | 21,593   |
| Changes in assets and liabilities:  |  |
| Receivables   | (5,850)  |
| Accounts payable  | 585  |
| Accrued insurance claims  | 146,177  |
| Accrued salaries and benefits   | <u>399</u>                                     |
| <b>Net cash provided (used) by operating activities</b>   | <u><u>\$ 1,325,601</u></u>                     |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**FIDUCIARY FUNDS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**June 30, 2016**

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|                                  | <b>Voluntary Early<br/>Retirement<br/>Fund</b> | <b>Agency</b>     |
|----------------------------------|--|-------------------|
| <b>ASSETS</b>                    |  |                   |
| Pooled cash and cash equivalents | \$ 339,899                                     | \$ 553,484        |
| Investments                      | -  | 168,211           |
| Accounts receivable              | -  | 7,996             |
|                                  | <hr/>  | <hr/>             |
| <b>Total assets</b>              | <b>\$ 339,899</b>                              | <b>\$ 729,691</b> |
|                                  | <hr/>  | <hr/>             |
| <b>LIABILITIES</b>               |  |                   |
| Accounts payable                 | -  | 101,752           |
| Due to other groups              | -  | 627,939           |
|                                  | <hr/>  | <hr/>             |
| <b>Total liabilities</b>         | <b>-</b>                                       | <b>729,691</b>    |
|                                  | <hr/>  | <hr/>             |
| <b>NET POSITION</b>              |  |                   |
| Restricted for pension benefits  | 40,733   | -                 |
| Restricted for health benefits   | 299,166  | -                 |
|                                  | <hr/>  | <hr/>             |
| <b>Total net position</b>        | <b>\$ 339,899</b>                              | <b>\$ -</b>       |
|                                  | <hr/> <hr/>                                    | <hr/> <hr/>       |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**For the year ended June 30, 2016**

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|   | <b>Voluntary Early<br/>Retirement<br/>Fund</b> |
|---|--|
| <b>Additions:</b>   |  |
| Assessments from other funds  | \$ 1,550,000                                   |
| Total Additions:  | <u>\$ 1,550,000</u>                            |
| <b>Deductions:</b>  |  |
| Benefit payments  | 167,214  |
| Post employment health benefits   | 1,281,281                                      |
| Administrative costs  | <u>7,250</u>                                   |
| Total deductions  | <u>1,455,745</u>                               |
| <b>Change in net position</b>   | <b>94,255</b>                                  |
| Net position July 1, 2015   | <u>245,644</u>                                 |
| <b>Net position restricted for pension and postemployment<br/>benefits, June 30, 2016</b> | <b><u>\$ 339,899</u></b>                       |

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## **NOTES TO BASIC FINANCIAL STATEMENTS**





**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Springfield School District No. 19 was organized under provision of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools. The District is governed by a separately elected five-member Board of Education (Board) who approves the administrative officials. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles, all activities of the District have been included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies and special service districts which provide services within the District's boundaries. Three of these entities could potentially be considered component units of the District. There are two charter schools operating within the District boundaries; the Academy of Arts and Academics and Willamette Leadership Academy. The District is not financially accountable for the charter schools and the nature and significance of their financial relationship with the District is such that their exclusion would not cause the financial statements to be misleading or incomplete. Therefore, the District does not consider the charter schools to be component units of the District. Additionally, the Springfield Education Foundation provides financial support to the District but is not a component unit of the District.

**Basis of Presentation**

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the District. These statements include the governmental financial activities of the overall District, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities, except for interfund services. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of its functions/programs. Direct expenses are those that are specifically associated with a function and, therefore, are clearly identifiable to that function. Program revenues include: (1) charges to students or others for tuition, fees, rentals, materials, supplies or services provided, (2) operating grants and contributions and (3) capital grants and contributions. Certain indirect costs are included as part of the program expenses reported for individual functions and activities. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Net position is reported as restricted when constraints placed on net position use are either externally restricted, imposed by creditors (such as through grantors, contributors, or laws) or through constitutional provision or enabling resolutions.

**Fund Financial Statements**

The fund financial statements provide information about the District's funds including those of a fiduciary nature. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Fund Financial Statements, continued**

The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The District reports the following major governmental funds:

- **General Fund** – This is the District’s primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Principal revenue sources are state school fund revenue and property taxes.
- **Grants and Contract Fund** – This fund accounts for revenues and expenditures of grants which are restricted and other funds which are committed and assigned for specific educational purposes. Principal revenue sources are federal and state grants.
- **Debt Service Fund** – This fund provides for the payment of principal and interest on debt. Principal revenue sources are property taxes for general obligation bonds and payroll assessments for limited tax pension bonds.
- **Bond Fund** – This fund accounts for revenues and expenditures from proceeds of voter approved General Obligation bonds.

Additionally, the District reports the following funds:

- Internal service funds which account for printing provided to other departments of the District on a cost reimbursement basis and the District’s medical and dental employee benefits program.
- The voluntary early retirement fund accounts for the accumulation of resources to be used for payments to employees who receive early retirement and post-employment health care benefits.
- Agency funds account for scholarship donations for which the District’s role is custodial in nature, transactions related to Sky Camp, which is owned by the Army Corps of Engineers and maintained by the District and funds held by the District for the Academy of Arts and Academics charter school.

**Measurement Focus and Basis of Accounting**

Agency funds have no measurement focus. Government-wide, proprietary fund and fiduciary fund 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 at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District’s policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Measurement Focus and Basis of Accounting, continued**

principal and interest on general long-term debt and claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds and proceeds from general long-term debt and capital leases are reported as other financing sources. Private sector standards of accounting and reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that these standards do not conflict or contradict the guidance of the Governmental Accounting Standards Board.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are charges to other funds for printing services and assessments to other funds for insurance premiums. Operating expenses for the internal service fund include salaries, benefits, purchased services, supplies and insurance claims. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Cash Equivalents**

For financial statement purposes, the District considers cash equivalents to include investments in the State of Oregon Local Government Investment Pool (LGIP) and other highly liquid investments with maturities of three months or less.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2016. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as Level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2016, the fair value of the position in the LGIP is 100.6% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's LGIP are not required to be collateralized.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Investments**

Investments with maturities greater than three months, consisting of U.S. government and agency securities and commercial paper, are stated at cost, which approximates fair value. Discounts and premiums on investment purchases are amortized using the effective interest method without application of the susceptible to accrual criteria and are reported on the combined balance sheet at their net amortized cost, which approximates fair value.

**Property Taxes Receivable**

*Ad Valorem* property taxes are levied and become a lien on all taxable property as of July 1. Collection dates are November 15, February 15, and May 15. Discounts are allowed if at least two-thirds (2/3rds) of the full amount due is received by November 15. Taxes unpaid on May 16 are considered delinquent. Uncollected property taxes are shown on the combined balance sheet. Property taxes collected within sixty (60) days of fiscal year-end are recognized as revenue. The remaining balance of taxes receivable is recorded as unearned revenue.

**Grants**

Grants are recognized as revenue in the accounting period in which they become both measurable and available and in which the District has met all eligibility requirements. When expenditure is the prime factor for determining eligibility, the revenue is recognized when the expenditure is made. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability on the statement of net position.

**Inventories**

Purchased inventories are valued at average cost and donated inventories other than commodities are valued at their estimated fair market value at date of donation. Inventory items are charged to expenditures at the time of withdrawal from inventory. Federal food commodities are recorded in inventory and as revenue, at fair value as determined by the U.S. Department of Agriculture. The District pays processing and distribution costs on selected commodities upon receipt of the products.

**Accrued Compensated Absences**

Employees accumulate earned, but unused vacation and sick pay benefits. District policy does not allow carryover of unused vacation leave beyond one year. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, or are taken and paid from current resources. No liability is recorded for nonvested sick pay benefits.

**Capital Assets**

Capital assets are valued at historical cost, or estimated historical cost if actual cost is not available. Donated capital assets are valued at their estimated fair value on the date donated. The District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life in excess of three years. Maintenance and repairs of a routine nature are charged to expenditures as incurred and are not capitalized. Land and construction in progress are not depreciated. Other capital assets are depreciated using the straight-line method over the following useful lives:

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Capital Assets, Continued**

- Equipment: 5 to 10 years
- Vehicles: 10 years
- Buildings and Improvements: 10 to 60 years

**Fund Equity**

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution. Modifying or rescinding a fund balance commitment would also require a Board resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The Board of Directors granted authority to classify portions of ending fund balance as Assigned to the Superintendent and the Director of Business Operations. This authority was granted by Board resolution and any changes to that authority would also be granted by Board resolution.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned. To preserve a sound financial system and to provide a stable financial base, the governing body has adopted a minimum fund balance policy for the general fund of 4% of general fund expenditures.

**Long-term Debt**

In the government-wide financial statements, long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds, which

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Long-term Debt, continued**

approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements bond premiums and discounts, as well as bond issuance costs, are recognized when incurred and not deferred. The face amount of the debt issued, premiums received on debt issuances, and discounts are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Retirement Plans**

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. 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. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

**Voluntary Early Retirement Plan**

Certified employees and administrative supervisors who were hired prior to July 1, 1994 and who have obtained ten years regular service with the District may elect to remain eligible for supplemental retirement benefits. For the purpose of measuring the net pension liability and net other post-employment benefit liability, deferred outflows of resources and deferred inflows of resources related to pensions and other post-employment benefits, and pension and other post-employment benefit expenses, information about fiduciary net position of the District's Voluntary Early Retirement (VER) Plan and additions to/deductions from the VER Plan's fiduciary net position have been determined on the same basis as they are reported by the VER Plan. Benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 67 and 68 and Statements 74 and 75 have been implemented as of July 1, 2015 resulting in a restatement of the District's beginning net position

**Other Post-Employment Benefits**

In accordance with Oregon Revised Statutes (ORS) 243.303, PERS employees who retire after June 30, 1994, and have not yet become eligible for Federal Medicare coverage are eligible to purchase insurance through the District's healthcare plan. Although retirees pay their own premium, there is an implicit cost due to increased group premiums when retirees are included in District insurance plans. For the purpose of measuring the net other post-employment benefit liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, and other post-employment benefit expenses, information about fiduciary net position of the implicit medical benefit Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. Benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statement 75 has been implemented as of July 1, 2015 resulting in a restatement of the District's beginning net position.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Deferred Compensation Plan**

The District offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. In accord with the intent of IRS Act of 1996, the District considers the funds invested under the deferred compensation plan to be owned by the employee deferring such compensation. Thus, the assets of the plan and the offsetting liability to employees are not reported in the District's CAFR.

**Budgeting and Appropriations**

A budget is prepared and legally adopted for all funds on the modified accrual basis of accounting. Appropriations are generally adopted at the program level presented in the basic financial statements.

Expenditures cannot legally exceed appropriations except for certain situations, including the following:

- Expenditure of grants or other earmarked funds, which could not be estimated at the time of budget adoption (upon approval by resolution of the Board of Directors).
- Expenditure of proceeds of insurance settlements to replace involuntary destructions of property (upon approval by resolution of the Board of Directors).

The Board of Directors can authorize transfers of appropriations between expenditure categories via Board resolution. There was one such appropriation authorized during the year.

Supplemental appropriations may also be approved by the Board of Directors when unanticipated revenue is received. If a supplemental budget will adjust fund expenditures by more than 10 percent or will create a new fund or a new appropriation category, the appropriations must follow a process similar to that of the original adoption of the budget and must include a budget hearing. There were no such appropriations authorized during the year.

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category. There is a deferred outflow related to the partial defeasance of the District's 2006-07 general obligation bonds and a deferred outflow which is the sum of total employer PERS expenditures for the year plus the differences between expected and actual experience and the differences between employer contribution and proportionate share of contributions for PERS.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only two items which qualify for reporting in this category. The first, which arises only under the modified accrual basis of accounting, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for property taxes. The amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other deferred inflow represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District's statement of net position

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Deferred Outflows/Inflows of Resources, continued**

shows a deferred inflow which is equal to the difference between actuarially projected investment earnings and actual investment earnings and contributions that the District paid to PERS during 2015-16.

**Encumbrances**

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as a formal budgetary tool by management. At year-end, remaining encumbrances are reversed.

**Fair Value Inputs and Methodologies and Hierarchy**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

**Level 1** – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access.

**Level 2** – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets and liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs).

**Level 3** – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments).

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**CASH AND INVESTMENTS**

The District maintains a cash and cash equivalent investment pool that is available for use by all funds. Each fund portion of this pool is shown on the balance sheet as pooled cash and cash equivalents. Transfers from the Local Government Investment Pool are made on a daily basis to cover checks presented to the bank.

Individual funds may maintain cash and cash equivalents separate from the pool for convenience and control. Student activities accounts under the control of the schools are maintained in separate accounts in various banks and financial institutions. Petty cash and working funds are maintained for nonrecurring incidental purchases less than \$100. Such holdings are shown on the governmental balance sheet as non-pooled cash and cash equivalents.



**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**CASH AND INVESTMENTS, continued**

Investments with maturities greater than three (3) months are shown on the balance sheet by fund type as investments.

Total cash and investments at June 30, 2016, is as follows:

|                                       | Statement of<br>Net Position | Voluntary Early<br>Retirement Fund | Agency<br>Funds   | Total                |
|---------------------------------------|------------------------------|------------------------------------|-------------------|----------------------|
| Total pooled cash and equivalents     | \$ 24,994,322                | \$ 339,899                         | \$ 553,484        | \$ 25,887,705        |
| Total non-pooled cash and equivalents | 44,583,000                   | -                                  | -                 | 44,583,000           |
| Total investments                     | <u>17,499,030</u>            | <u>-</u>                           | <u>168,211</u>    | <u>17,667,241</u>    |
| Total cash and investments            | <u>\$ 87,076,352</u>         | <u>\$ 339,899</u>                  | <u>\$ 721,695</u> | <u>\$ 88,137,946</u> |

**Cash Equivalents and Deposits**

Pooled cash and cash equivalents at June 30, 2016 consists of the following:

|  |                      |
|--|----------------------|
| Demand deposits                        | \$ 1,253,173         |
| LGIP                                   | <u>24,634,532</u>    |
| Total pooled cash and cash equivalents | <u>\$ 25,887,705</u> |

Non-pooled cash and cash equivalents at June 30, 2016 consists of the following:

|  |                      |
|--|----------------------|
| Demand deposits                            | \$ 6,159,388         |
| Cash on hand                               | 889                  |
| LGIP                                       | <u>38,422,723</u>    |
| Total non-pooled cash and cash equivalents | <u>\$ 44,583,000</u> |

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

*Custodial Credit Risk*

Custodial credit risk is the risk that in the event of a bank failure, the District's cash equivalents and deposits may not be returned to the District. At year-end, the District's net carrying amount of deposits was \$7,413,449 and the bank balance was \$2,984,834. Of these deposits, \$536,604 was covered by federal depository insurance, the remainder is collateralized with the Oregon Public Funds Collateralization Program (PFCP). Oregon Revised Statutes and District policy require depository institutions to maintain on deposit, with the collateral pool manager, securities having a value not less than 10% of their quarter-end public fund deposits if they are well capitalized, 25% of their quarter-end public fund deposits if they are adequately capitalized, or 110% of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of the State Treasurer.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Investments**

As of June 30, 2016, the District held the following investments and maturities:

| Investment Type                  | Balance Sheet Classification | Carrying Value       | Weighted Average Maturity In Months | % of Investment Portfolio |
|----------------------------------|------------------------------|----------------------|-------------------------------------|---------------------------|
| U.S. Agency Securities           | Investments                  | 17,667,241           | 4.94                                | 20.51%                    |
| Local Government Investment Pool | Cash and Equivalents         | 63,057,255           | 3.76                                | 73.21%                    |
| Money Market                     | Cash and Equivalents         | <u>5,409,951</u>     | 0.06                                | <u>6.28%</u>              |
| Total Investments                |                              | <u>\$ 86,134,447</u> |                                     | <u>100.00%</u>            |

The "weighted average maturity in months" calculation assumes that all investments are held until maturity.

*Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District will minimize custodial credit risk by limiting investments to the types of securities allowed by law; and pre-qualifying the financial institutions, broker/dealers, intermediaries and advisors with which the District will do business. All of the investments, except for the investment in the Local Government Investment Pool which is not evidenced by securities, are held in safe keeping by the financial institution counterparty in the financial institution's general customer account name.

*Credit Risk*

Oregon Revised Statute 294.035 and District policy authorizes the District to invest in general obligations of the U.S. government and its agencies, bankers' acceptances, sweep accounts, debt obligations rated A (A-2/P-2 commercial paper), or an equivalent rating, or better by Standard & Poor's Corporation or by Moody's Investors Service or any other recognized statistical rating organization for issuers within Oregon, debt obligations rated AA (A-1/P-1 commercial paper) for issuers not in Oregon, and the State of Oregon Local Government Investment Pool (LGIP), among others.

At June 30, 2016, the District's investments were rated as follows:

| Investment Type        | Classification | Rating by Moody's Investors Service |             |             |                      | Total                |
|------------------------|----------------|-------------------------------------|-------------|-------------|----------------------|----------------------|
|                        |                | Aaa                                 | Aa          | A           | Not Rated            |                      |
| U.S. Agency Securities | Level 1        | \$ 16,667,443                       | \$ -        | \$ -        | \$ -                 | \$ 16,667,443        |
| LGIP                   | Level 2        | -                                   | -           | -           | 63,057,255           | 63,057,255           |
| Money Market           | Level 2        | -                                   | -           | -           | 5,409,951            | 5,409,951            |
|                        |                | <u>\$ 16,667,443</u>                | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 68,467,206</u> | <u>\$ 85,134,649</u> |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Investments, continued**

*Interest Rate Risk*

In accordance with its investment policy, the District will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet the cash requirement for ongoing operations, thereby avoiding the need to sell securities in the open market, and investing operating funds primarily in shorter-term securities, money market accounts, or similar investment pools and limiting the average maturity in accordance with the District's cash requirements.

*Concentration of Credit Risk*

The District places no limit on the amount that may be invested in any one issuer, but will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the District's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

| <u>Investment Type</u>                           | <u>Maximum %<br/>of Portfolio</u> | <u>% of<br/>Portfolio</u> |
|--|-----------------------------------|---------------------------|
| U.S. Agency Securities                           | 100%                              | 20.51%                    |
| State of Oregon Local Government Investment Pool | 100%                              | 73.21%                    |
| Money Market                                     | 100%                              | 28.00%                    |

*Foreign Currency Risk*

The District is not authorized to invest in investments which have this type of risk.

**ACCOUNTS AND OTHER RECEIVABLES**

Accounts and other receivables consist primarily of claims for reimbursement of costs under various federal and states grant programs and open accounts on sales or services provided to agencies or individuals, mostly in the Lane County area. No allowance for doubtful accounts has been included in the financial statements because any uncollectible amounts are considered insignificant.

Receivables are comprised of the following as of June 30, 2016.

|                                      |                            |
|--------------------------------------|----------------------------|
| Property taxes                       | \$ 2,341,039               |
| Grants, reimbursements, and accounts | <u>3,781,849</u>           |
| Total receivables                    | <u><u>\$ 6,122,888</u></u> |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**CAPITAL ASSETS**

The following is a summary of changes in capital assets:

|   | Balance<br><u>July 1, 2015</u> | <u>Increases</u>     | <u>Decreases</u>      | Balance<br><u>June 30, 2016</u> |
|---|--------------------------------|----------------------|-----------------------|---------------------------------|
| Capital assets not depreciated:             |                                |                      |                       |                                 |
| Land  | \$ 6,069,383                   | \$ 15,257            | \$ -                  | \$ 6,084,640                    |
| Construction in progress                    | <u>1,797,493</u>               | <u>7,799,482</u>     | <u>(1,085,239)</u>    | <u>8,511,736</u>                |
| Total capital assets not depreciated        | <u>7,866,876</u>               | <u>7,814,739</u>     | <u>(1,085,239)</u>    | <u>14,596,376</u>               |
| Capital assets being depreciated:           |                                |                      |                       |                                 |
| Buildings and improvements                  | 105,798,299                    | 7,464,383            | (12,823)              | 113,249,859                     |
| Equipment                                   | 4,176,701                      | 692,370              | (72,390)              | 4,796,681                       |
| Buses                                       | 6,516,605                      | 937,962              | (327,394)             | 7,127,173                       |
| Other motor vehicles                        | <u>1,225,835</u>               | <u>83,480</u>        | <u>(14,010)</u>       | <u>1,295,305</u>                |
| Total capital assets being depreciated      | <u>117,717,440</u>             | <u>9,178,195</u>     | <u>(426,617)</u>      | <u>126,469,018</u>              |
| Less accumulated depreciation for:          |                                |                      |                       |                                 |
| Buildings and improvements                  | (40,902,456)                   | (2,154,944)          | 9,902                 | (43,047,498)                    |
| Equipment                                   | (3,415,989)                    | (248,049)            | 69,988                | (3,594,050)                     |
| Buses                                       | (4,284,508)                    | (461,988)            | 327,394               | (4,419,102)                     |
| Other motor vehicles                        | <u>(1,006,554)</u>             | <u>(46,612)</u>      | <u>14,010</u>         | <u>(1,039,156)</u>              |
| Total accumulated depreciation              | <u>(49,609,507)</u>            | <u>(2,911,593)</u>   | <u>421,294</u>        | <u>(52,099,806)</u>             |
| Total capital assets being depreciated, net | <u>68,107,933</u>              | <u>6,266,602</u>     | <u>(5,323)</u>        | <u>74,369,212</u>               |
| Total capital assets, net                   | <u>\$ 75,974,809</u>           | <u>\$ 14,081,341</u> | <u>\$ (1,090,562)</u> | <u>\$ 88,965,588</u>            |

Depreciation expense was charged to the following programs:

| <u>Program</u>       | <u>Depreciation</u> |
|----------------------|---------------------|
| Instruction services | \$ 2,046,954        |
| Support services     | 841,770             |
| Community services   | <u>22,869</u>       |
| Total                | <u>\$ 2,911,593</u> |

**LEASES**

**Capital Leases**

The District has entered into the following lease agreements which all qualify as capital leases for accounting purposes and have, therefore, been recorded at the present value of future minimum lease payments.

Lease entered into on November 14, 2012 for \$829,380, with a payment of \$127,943 due upon commencement of the lease. Payments due annually through November, 2018.

Lease entered into on July 15, 2013 for \$730,606, with a payment of \$81,067 due upon commencement of the lease. Payments due annually through July, 2022.

Lease entered into on October 15, 2013 for \$110,000 with payments due tri-annually through July, 2018.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Capital Leases, continued**

Lease entered into on July 1, 2014 for \$566,688, with a payment of \$64,472 due upon commencement of the lease. Payments due annually through July, 2023.

Lease entered into on July 1, 2014 for \$78,875, with a payment of \$12,288 due upon commencement of the lease. Payments due annually through July, 2020.

Lease entered into on July 15, 2015 for \$940,000 with a payment of \$106,413 due upon commencement of the lease. Payments due annually through July, 2024.

The assets acquired through the capital lease are:

| Assets  | Amount              | Accumulated<br>Depreciation | Balance             |
|---------|---------------------|-----------------------------|---------------------|
| Buses   | \$ 3,062,550        | \$ (684,683)                | \$ 2,377,867        |
| Copiers | 110,000             | (31,167)                    | 78,833              |
| Mower   | 83,875              | (14,678)                    | 69,197              |
| Total   | <u>\$ 3,256,425</u> | <u>\$ (730,528)</u>         | <u>\$ 2,525,897</u> |

The future minimum lease obligations and the net present values of these minimum lease payments at June 30, 2015, are as follows:

| <u>Year Ending June 30</u>           | <u>Lease 1</u>    | <u>Lease 2</u>    | <u>Lease 3</u>   | <u>Lease 4</u>    | <u>Lease 5</u>   | <u>Lease 6</u>    | <u>Total</u>        |
|--------------------------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------------|
| 2017                                 | 127,943           | 81,067            | 23,340           | 64,472            | 12,288           | 106,413           | 415,523             |
| 2018                                 | 127,943           | 81,067            | 23,340           | 64,472            | 12,288           | 106,413           | 415,523             |
| 2019                                 | 127,942           | 81,067            | 5,835            | 64,472            | 12,288           | 106,413           | 398,017             |
| 2020                                 | -                 | 81,067            | -                | 64,472            | 12,287           | 106,413           | 264,239             |
| 2021                                 | -                 | 81,067            | -                | 64,471            | 12,287           | 106,413           | 264,238             |
| 2022                                 | -                 | 81,067            | -                | 64,471            | -                | 106,413           | 251,951             |
| 2023                                 | -                 | 81,067            | -                | 64,471            | -                | 106,413           | 251,951             |
| 2024                                 | -                 | -                 | -                | 64,471            | -                | 106,412           | 170,883             |
| 2025                                 | -                 | -                 | -                | -                 | -                | 106,412           | 106,412             |
| Total minimum lease payments         | 383,828           | 567,469           | 52,515           | 515,772           | 61,438           | 957,715           | 2,538,737           |
| Less: amount representing interest   | <u>(19,408)</u>   | <u>(50,582)</u>   | <u>(1,465)</u>   | <u>(63,011)</u>   | <u>(5,148)</u>   | <u>(124,128)</u>  | <u>(263,742)</u>    |
| Present value-minimum lease payments | <u>\$ 364,420</u> | <u>\$ 516,887</u> | <u>\$ 51,050</u> | <u>\$ 452,761</u> | <u>\$ 56,290</u> | <u>\$ 833,587</u> | <u>\$ 2,274,995</u> |

A summary of long-term lease transactions for the year ended June 30, 2016 is as follows:

|                                     | Lease 1 -<br>Buses | Leas 2 -<br>Buses | Lease 3 -<br>Copiers | Lease 4 -<br>Buses | Lease 5 -<br>Mower | Lease 6 -<br>Buses | Total               |
|-------------------------------------|--------------------|-------------------|----------------------|--------------------|--------------------|--------------------|---------------------|
| Leases payable July 1, 2015         | \$ 479,699         | \$ 583,996        | 72,914               | 502,216            | 66,587             | -                  | \$ 1,705,412        |
| New Leases                          | -                  | -                 | -                    | -                  | -                  | 940,000            | 940,000             |
| Lease payments                      | <u>(115,279)</u>   | <u>(67,109)</u>   | <u>(21,864)</u>      | <u>(49,455)</u>    | <u>(10,297)</u>    | <u>(106,413)</u>   | <u>(370,417)</u>    |
| Total leases payable, June 30, 2016 | <u>\$ 364,420</u>  | <u>\$ 516,887</u> | <u>\$ 51,050</u>     | <u>\$ 452,761</u>  | <u>\$ 56,290</u>   | <u>\$ 833,587</u>  | <u>\$ 2,274,995</u> |
| Due within one year                 | \$ 118,322         | \$ 68,713         | 22,367               | 50,934             | 10,605             | 82,489             | \$ 353,430          |
| Due in more than one year           | <u>246,098</u>     | <u>448,174</u>    | <u>28,683</u>        | <u>401,827</u>     | <u>45,685</u>      | <u>751,098</u>     | <u>1,921,565</u>    |
| Total leases payable                | <u>\$ 364,420</u>  | <u>\$ 516,887</u> | <u>\$ 51,050</u>     | <u>\$ 452,761</u>  | <u>\$ 56,290</u>   | <u>\$ 833,587</u>  | <u>\$ 2,274,995</u> |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**LONG TERM DEBT**

On December 9, 2015, the District issued \$4,000,000 in Full Faith and Credit Bonds. The proceeds were used to purchase a building in downtown Springfield which will be the future site of the District's Administration offices. Remaining funds will be used for building improvements.

Bonded debt at June 30, 2016 consists of the following bond issues:

|  |                       |
|--|-----------------------|
| \$62,150,000, Series 2005A Pension Bond, due in annual installments of \$115,000 to \$6,700,000 from June 2008 to June 2028, interest ranging from 4.05% to 4.76%  | \$ 51,320,000         |
| \$1,261,720, Qualified Zone Academy Bonds, due in annual installments of \$78,857.50 from October 2006 to October 2021, 0% interest  | 473,148               |
| \$9,156,605 in Series 2006 & 2007 General Obligation Bonds to finance capital projects, including construction of 2 new elementary schools, due in annual installments of \$710,875 to \$5,925,000 from December 2007 to June 2029, interest ranging from 3.91% to 4.69% | 3,640,000             |
| \$44,040,338 in Series 2015 Refunding Bonds, to partially refund 2006-07 General Obligations Bonds. Payments due in annual installments of \$166,573 to \$5,130,000 from June 2015 to June 2029, interest ranging from 1.26% to 3.83%                                    | 43,965,338            |
| \$71,498,907 in Series 2015 General Obligation Bonds to finance capital projects, including construction of a new middle school, due in annual installments of \$2,002,800 to \$10,925,000 from December 2015 to June 2040, interest ranging from 2.00% to 5.00%         | 71,258,907            |
| \$4,000,000 in Full Faith and Credit Bonds to finance the purchase and improvement of an administration building in downtown Springfield, due in annual installments of \$342,306 to \$343,290 from December 2016 to December 2030, interest of \$3.13%                  | 4,000,000             |
| Total  | 174,657,393           |
| Unamortized premium  | 7,654,834             |
| Total bonds payable  | <u>\$ 182,312,227</u> |

A summary of long-term debt transactions for the year ended June 30, 2016 is as follows:

|                                    | Series 2005A         | QZAB              | Series 2006 &<br>2007 | Series 2015<br>Refunding | Series 2015          | GO Series<br>2015   | Total                 |
|------------------------------------|----------------------|-------------------|-----------------------|--------------------------|----------------------|---------------------|-----------------------|
| Bonds payable July 1, 2015         | \$ 53,460,000        | \$ 552,006        | 6,019,907             | 43,965,338               | 71,498,907           | -                   | \$ 175,496,158        |
| Bonds issued                       | -                    | -                 | -                     | -                        | -                    | 4,000,000           | 4,000,000             |
| Bonds refunded                     | -                    | -                 | -                     | -                        | -                    | -                   | -                     |
| Bonds paid                         | (2,140,000)          | (78,857)          | (2,379,907)           | -                        | (240,000)            | -                   | (4,838,764)           |
| Bonds payable, June 30, 2016       | 51,320,000           | 473,149           | 3,640,000             | 43,965,338               | 71,258,907           | 4,000,000           | 174,657,394           |
| Unamort premium, June 30, 2016     | -                    | -                 | 75,036                | 910,688                  | 6,669,109            | -                   | 7,654,833             |
| Total bonds payable, June 30, 2016 | <u>\$ 51,320,000</u> | <u>\$ 473,149</u> | <u>\$ 3,715,036</u>   | <u>\$ 44,876,026</u>     | <u>\$ 77,928,016</u> | <u>\$ 4,000,000</u> | <u>\$ 182,312,227</u> |
| Due within one year                | \$ 2,425,000         | \$ 78,858         | 3,640,000             | -                        | 870,000              | 157,000             | \$ 7,170,858          |
| Due in more than one year          | 48,895,000           | 394,291           | 75,036                | 44,876,026               | 77,320,478           | 3,843,000           | 175,141,369           |
| Total bonds payable                | <u>\$ 51,320,000</u> | <u>\$ 473,149</u> | <u>\$ 3,715,036</u>   | <u>\$ 44,876,026</u>     | <u>\$ 78,190,478</u> | <u>\$ 4,000,000</u> | <u>\$ 182,312,227</u> |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**LONG TERM DEBT, continued**

The following is a schedule of future retirement of long-term debt bonds and interest:

| Year    | Series 2005A  |               | QZAB       | Series 2006 & 2007 |            | Series 2015 Refunding |               | General Obligation Series 2015 |               | Series 2015  |              | Total          |         |
|---------|---------------|---------------|------------|--------------------|------------|-----------------------|---------------|--------------------------------|---------------|--------------|--------------|----------------|---------|
|         | Principal     | Interest      |            | Principal          | Interest   | Principal             | Interest      | Principal                      | Interest      | Principal    | Interest     | Principal      | Service |
| 2016-17 | 2,425,000     | 2,431,736     | 78,858     | 3,640,000          | 182,000    | -                     | 321,700       | 870,000                        | 1,525,250     | 157,000      | 185,366      | 11,816,910     |         |
| 2017-18 | 2,730,000     | 2,318,537     | 78,858     | -                  | -          | 3,560,079             | 471,621       | 1,215,000                      | 1,490,450     | 223,000      | 120,286      | 12,207,831     |         |
| 2018-19 | 3,060,000     | 2,191,100     | 78,858     | -                  | -          | 3,830,055             | 576,645       | 1,105,000                      | 1,441,850     | 229,000      | 113,306      | 12,625,814     |         |
| 2019-20 | 3,415,000     | 2,048,259     | 78,858     | -                  | -          | 3,838,263             | 698,437       | 1,235,000                      | 1,397,650     | 237,000      | 106,138      | 13,054,605     |         |
| 2020-21 | 3,790,000     | 1,888,847     | 78,858     | -                  | -          | 3,826,390             | 850,310       | 1,330,000                      | 1,362,000     | 244,000      | 98,720       | 13,469,125     |         |
| 2021-22 | 4,200,000     | 1,708,481     | 78,858     | -                  | -          | 3,763,215             | 1,058,485     | 1,455,000                      | 1,295,500     | 252,000      | 91,083       | 13,902,622     |         |
| 2022-23 | 4,635,000     | 1,508,603     | -          | -                  | -          | 3,626,688             | 1,235,012     | 1,695,000                      | 1,222,750     | 260,000      | 83,195       | 14,266,248     |         |
| 2023-24 | 5,100,000     | 1,288,023     | -          | -                  | -          | 3,628,833             | 1,472,867     | 1,755,000                      | 1,138,000     | 268,000      | 75,057       | 14,725,780     |         |
| 2024-25 | 5,600,000     | 1,045,314     | -          | -                  | -          | 4,220,000             | 321,700       | 945,000                        | 1,057,800     | 276,000      | 66,679       | 13,532,493     |         |
| 2025-26 | 6,130,000     | 778,810       | -          | -                  | -          | 4,520,000             | 158,200       | 1,030,000                      | 1,020,000     | 285,000      | 58,030       | 13,980,040     |         |
| 2026-27 | 6,700,000     | 487,084       | -          | -                  | -          | 3,119,842             | 1,710,158     | 1,125,000                      | 968,500       | 294,000      | 49,110       | 14,453,694     |         |
| 2027-28 | 3,535,000     | 168,231       | -          | -                  | -          | 3,048,109             | 1,931,891     | 1,225,000                      | 912,250       | 303,000      | 39,907       | 11,163,388     |         |
| 2028-29 | -             | -             | -          | -                  | -          | 2,983,865             | 2,146,135     | 1,325,000                      | 851,000       | 312,000      | 30,424       | 7,648,424      |         |
| 2029-30 | -             | -             | -          | -                  | -          | -                     | -             | 7,545,000                      | 784,750       | 322,000      | 20,658       | 8,672,408      |         |
| 2030-31 | -             | -             | -          | -                  | -          | -                     | -             | 8,150,000                      | 407,500       | 338,000      | 5,290        | 8,900,790      |         |
| 2031-32 | -             | -             | -          | -                  | -          | -                     | -             | 4,739,098                      | 4,055,902     | -            | -            | 8,795,000      |         |
| 2032-33 | -             | -             | -          | -                  | -          | -                     | -             | 4,639,201                      | 4,395,799     | -            | -            | 9,035,000      |         |
| 2033-34 | -             | -             | -          | -                  | -          | -                     | -             | 4,545,564                      | 4,739,435     | -            | -            | 9,284,999      |         |
| 2034-35 | -             | -             | -          | -                  | -          | -                     | -             | 4,438,867                      | 5,101,133     | -            | -            | 9,540,000      |         |
| 2035-36 | -             | -             | -          | -                  | -          | -                     | -             | 4,336,892                      | 5,463,108     | -            | -            | 9,800,000      |         |
| 2036-37 | -             | -             | -          | -                  | -          | -                     | -             | 4,270,788                      | 5,799,212     | -            | -            | 10,070,000     |         |
| 2037-38 | -             | -             | -          | -                  | -          | -                     | -             | 4,176,328                      | 6,173,672     | -            | -            | 10,350,000     |         |
| 2038-39 | -             | -             | -          | -                  | -          | -                     | -             | 4,088,626                      | 6,546,374     | -            | -            | 10,635,000     |         |
| 2039-40 | -             | -             | -          | -                  | -          | -                     | -             | 4,018,543                      | 6,906,457     | -            | -            | 10,925,000     |         |
| Total   | \$ 51,320,000 | \$ 17,863,025 | \$ 473,148 | \$ 3,640,000       | \$ 182,000 | \$ 43,965,339         | \$ 12,953,161 | \$ 71,258,907                  | \$ 66,056,342 | \$ 4,000,000 | \$ 1,143,249 | \$ 272,855,171 |         |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**INTEREST PAYABLE**

A summary of interest transactions for the year ended June 30, 2016 is as follows:

| Interest Transactions           | Series 2005A        | Series 2006 & 2007  | Series 2015 Refunding | GO Series 2015      | Capital Leases   | Series 2015      | Total               |
|---------------------------------|---------------------|---------------------|-----------------------|---------------------|------------------|------------------|---------------------|
| Accrued interest June 30, 2015  | \$ -                | \$ (7,459)          | \$ (13,184)           | \$ (110,086)        | \$ (39,192)      | \$ -             | \$ (169,921)        |
| Interest paid 2015-16           | 2,528,464           | 1,322,093           | 321,700               | 2,108,069           | 45,002           | -                | 6,325,328           |
| Accrued interest, June 30, 2016 | -                   | 7,459               | 13,184                | 62,510              | 33,731           | 20,126           | 137,010             |
| Interest on long-term debt      | <u>\$ 2,528,464</u> | <u>\$ 1,322,093</u> | <u>\$ 321,700</u>     | <u>\$ 2,060,493</u> | <u>\$ 39,541</u> | <u>\$ 20,126</u> | <u>\$ 6,292,417</u> |

**FUND BALANCES**

The specific purposes for each of the categories of fund balance as of June 30, 2016 are as follows:

| Fund Balance:         | General Fund        | Grants & Contract Fund | Debt Service Fund | Bond Fund            | Non Major Funds     | Total                |
|-----------------------|---------------------|------------------------|-------------------|----------------------|---------------------|----------------------|
| <b>Nonspendable:</b>  |                     |                        |                   |                      |                     |                      |
| Prepaid items         | \$ 9,694            | \$ -                   | \$ -              | \$ 129,900           | \$ -                | \$ 139,594           |
| Inventory             | <u>113,255</u>      | <u>-</u>               | <u>-</u>          | <u>529,362</u>       | <u>80,649</u>       | <u>723,266</u>       |
| Total Nonspendable    | <u>122,949</u>      | <u>-</u>               | <u>-</u>          | <u>659,262</u>       | <u>80,649</u>       | <u>862,860</u>       |
| <b>Restricted:</b>    |                     |                        |                   |                      |                     |                      |
| Grants                | -                   | 142,308                | -                 | -                    | -                   | 142,308              |
| Nutrition services    | -                   | -                      | -                 | -                    | 382,648             | 382,648              |
| Student body          | -                   | -                      | -                 | -                    | 1,047,853           | 1,047,853            |
| Bus replacement       | -                   | 1,333,527              | -                 | -                    | -                   | 1,333,527            |
| Debt service          | -                   | -                      | 558,396           | -                    | -                   | 558,396              |
| Bond projects         | <u>-</u>            | <u>-</u>               | <u>-</u>          | <u>59,238,590</u>    | <u>-</u>            | <u>59,238,590</u>    |
| Total Restricted      | -                   | 1,475,835              | 558,396           | 59,238,590           | 1,430,501           | 62,703,322           |
| <b>Committed to:</b>  |                     |                        |                   |                      |                     |                      |
| Purchase of textbooks | -                   | 49,662                 | -                 | -                    | -                   | 49,662               |
| Capital projects      | <u>-</u>            | <u>-</u>               | <u>-</u>          | <u>-</u>             | <u>2,117,237</u>    | <u>2,117,237</u>     |
| Total Committed       | <u>-</u>            | <u>49,662</u>          | <u>-</u>          | <u>-</u>             | <u>2,117,237</u>    | <u>2,166,899</u>     |
| <b>Assigned to:</b>   |                     |                        |                   |                      |                     |                      |
| Insurance benefits    | -                   | 42,857                 | -                 | -                    | -                   | 42,857               |
| Risk management       | -                   | 104,026                | -                 | -                    | -                   | 104,026              |
| Fleet replacement     | -                   | 26,147                 | -                 | -                    | -                   | 26,147               |
| Technology            | <u>-</u>            | <u>66,581</u>          | <u>-</u>          | <u>-</u>             | <u>-</u>            | <u>66,581</u>        |
| Total Assigned        | <u>-</u>            | <u>239,611</u>         | <u>-</u>          | <u>-</u>             | <u>-</u>            | <u>239,611</u>       |
| Unassigned            | <u>7,874,217</u>    | <u>-</u>               | <u>-</u>          | <u>-</u>             | <u>-</u>            | <u>7,874,217</u>     |
| Total Fund Balances   | <u>\$ 7,997,166</u> | <u>\$ 1,765,108</u>    | <u>\$ 558,396</u> | <u>\$ 59,897,852</u> | <u>\$ 3,628,387</u> | <u>\$ 73,846,909</u> |



**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**INTERFUND TRANSFERS AND INTERFUND DUE TO/DUE FROM**

The District made transfers from the General Fund of \$999,000 to the Co-Curricular Fund for the support of athletic and activity programs, \$100,000 to the Instructional Materials Fund for the purchase of textbooks, and \$78,858 to the Debt Service Fund for the principal payment on the Qualified Zone Academy Bonds. There was \$1,733,221 due from the Grants and Projects Fund to the General Fund at June 30, 2016 which resulted from the requirement of most grants that funds be expended before reimbursement is requested. Cash was borrowed from the general fund to cover negative cash balances in grant funds due to timing differences between billings and cash receipts. There was \$360,998 due from the Debt Service Fund to the General Fund due to timing of property tax collections for the payment of bonded debt. There was \$243,575 due from the Nutrition Services Fund to the General Fund due to timing difference between services provided and reimbursements received from the State as well as from inventory purchases for meals not yet served.

**OVER-EXPENDITURES OF APPROPRIATIONS**

For the year ended June 30, 2016, expenditures exceeded appropriations by \$137,308 in the Instruction services function of the General Fund. Expenditures exceeded appropriations by \$20,401 in the Community services function of the Grants and Contracts Fund. Expenditures exceeded appropriations by \$2,207,907 in the Instruction services function of the Bond Fund. Overall, expenditures were within budget in each funds.

**EARLY RETIREMENT OBLIGATION**

**Voluntary Early Retirement**

**Plan Description**

The District's collective bargaining agreements with teachers, classified employees and administrators include early retirement provisions for employees whose employment with the District began prior to July 1, 1994. Additional prerequisites to receive this benefit include ten consecutive full-time years employment with the District and retirement under PERS. The program, available to teachers and administrators, provides two types of benefits; a stipend benefit and an insurance benefit. At June 30, 2016, there were 110 active participants and 7 District employees who are potentially eligible for the benefit in the future. Calculations are based on the pension benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for pension plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. All assets accumulated to pay benefits may legally be used to pay for pension or medical benefits. Therefore, the VER plan is considered a single pension plan. The District does not issue a stand-alone report for this plan.

**Pension Benefits**

The Plan consists of an incentive benefit equal to 1.4% per month of the employee's final annual salary payable until the earlier of age sixty-two (62) or forty-eight (48) months. Actual incentive benefits paid totaled \$167,214 for the year ended June 30, 2016. This portion of the plan is subject to the reporting requirements of GASB Statements number 67 & 68 which pertain to pension type benefits.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Voluntary Early Retirement, continued**

Explicit Medical Benefits

The District administers a single-employer defined benefit healthcare plan. The Voluntary Early Retirement Plan includes negotiated health insurance coverage payable until age sixty-five (65). This portion of the Plan is subject to GASB Statements 74 and 75 related to Other Post-Employment Benefits (OPEB)

Significant Accounting Policies

The assets of the fund were placed in an irrevocable trust during the year ended June 30, 2003. Expenditures are recorded in the Voluntary Early Retirement Trust Fund as the incentive payments and related insurance premiums are paid. Plan assets are invested in U.S. Treasuries and the Local Government Investment Pool.

Funding Policy

There is no obligation on the part of the District to fund these benefits in advance. The District is paying the obligation as it is due with an assessment to the general fund. The fund balance in the Early Retirement Trust Fund was \$339,899 at June 30, 2016.

Net pension and net OPEB Liability

The District's net pension liability (NPL) and net other post-employment benefit liability (NOL) were measured as of June 30, 2016, and the total pension liability and other post-employment benefit liability were determined by an actuarial valuation as of June 30, 2015.

Actuarial Methods and Assumptions

The District engaged an actuary to perform a valuation as of June 30, 2016 using the Entry age normal, level percent of salary Actuarial Cost Method. The asset valuation method used was market value and the amortization method used was 30 year, open level %.

The total pension liability and total other post-employment benefit liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                       |         |      |
|---------------------------------------|---------|------|
| Amortization growth rate              |         | 3.0% |
| Discount rate                         |         | 3.0% |
| General inflation                     |         | 2.5% |
| Salary scale                          |         | 3.0% |
| Annual premium increase rate          | 2015-16 | 7.0% |
|                                       | 2016-17 | 6.5% |
| Decreasing .1% per year until 2031-32 | 2031+   | 5.0% |
| Out of pocket rate increases          |         | 5.0% |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Voluntary Early Retirement, continued**

Mortality rates were based on the RP=2000 Active/Healthy Annuitant Mortality Table for males or females, as appropriate, set back 24 months, and were calculated by adjusting the rates by 60% for male participants and 55% for female participants.

Turnover rates were based on percentages development for the valuation of benefits under Oregon PERS and vary by years of service.

Disability rates were based on percentages development for the valuation of benefits under Oregon PERS and vary by employee age.

Retirement rates were calculated based on age and years of service. 100% of future VER retirees are assumed to elect medical coverage and 80% of those retirees are assumed to cover a spouse, as well. Current and future retirees are assumed to remain enrolled in the plans in which they are currently enrolled.

The discount rate used to measure the total pension and total other post-employment benefit liabilities was 3.0%, based on all years discounted at the municipal bond rate.

**Changes in the Net Pension Liability and Net Other Post-employment Benefit Liability**

**Change in Net Pension Liability (NPL)**

|  | Increase (Decrease)                  |                                  |  |
|--|--------------------------------------|----------------------------------|--|
|  | Total<br>Pension<br>Liability<br>(a) | Fiduciary<br>Net<br>Position (b) | Net<br>Pension<br>Liability<br>(a)-(b) |
| <b>1. Balances at June 30, 2015</b>                    | <b>\$ 512,139</b>                    | <b>\$ 28,261</b>                 | <b>\$ 483,878</b>                      |
| 2. Service Cost  | 5,530                                | -                                | 5,530                                  |
| 3. Interest  | 12,777                               | -                                | 12,777                                 |
| 4. Changes of benefit terms                            | -                                    | -                                | -                                      |
| 5. Differences between expected and actual experiences | -                                    | -                                | -                                      |
| 6. Changes of assumptions or other input               | -                                    | -                                | -                                      |
| 7. Contributions - Employer                            | -                                    | 190,455                          | (190,455)                              |
| 8. Contributions - Employee                            | -                                    | -                                | -                                      |
| 9. Net investment income                               | -                                    | -                                | -                                      |
| 10. Benefit payments                                   | (177,983)                            | (177,983)                        | -                                      |
| 11. Administrative expense                             | -                                    | -                                | -                                      |
| 12. Net Changes  | (159,676)                            | 12,472                           | (172,148)                              |
| <b>13. Balances at June 30, 2016</b>                   | <b>\$ 352,463</b>                    | <b>\$ 40,733</b>                 | <b>\$ 311,730</b>                      |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Voluntary Early Retirement, continued**

Sensitivity of the Net Pension Liability to changes in the discount rate

The following presents the net pension liability (NPL) of the District, calculated using the discount rate of 3.0 percent, as well as what the District's NPL would be if it was calculated using a discount rate that is 1-percentage-point lower (2.0 percent) or 1-percentage-point higher (4.0 percent) than the current rate:

|                            | 1% Decrease<br>(2.0%) | Current<br>Discount Rate<br>(3.0%) | 1% Increase<br>(4.0%) |
|----------------------------|-----------------------|------------------------------------|-----------------------|
| 1. Total Pension Liability | \$ 361,120            | \$ 352,463                         | \$ 343,722            |
| 2. Fiduciary Net Position  | 40,733                | 40,733                             | 40,733                |
| 3. Net Pension Liability   | \$ 320,387            | \$ 311,730                         | \$ 302,989            |

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Since this is the first year of implementation of GASB 67 and 68 with regard to the pension portion of the District's VER plan, there were no deferred outflows and deferred inflows of resources. In subsequent years, the District will report information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in pension expense for the following 5 years.

Change in Net Other Post-employment Benefit Liability (NOL)

|  | Increase (Decrease)            |                               |                                  |
|--|--------------------------------|-------------------------------|----------------------------------|
|  | Total OPEB<br>Liability<br>(a) | Fiduciary Net<br>Position (b) | Net OPEB<br>Liability<br>(a)-(b) |
| <b>1. Balances at June 30, 2015</b>                    | <b>\$ 5,663,503</b>            | <b>\$ 217,383</b>             | <b>\$ 5,446,120</b>              |
| 2. Service Cost  | 21,289                         | -                             | 21,289                           |
| 3. Interest  | 151,167                        | -                             | 151,167                          |
| 4. Changes of benefit terms                            | -                              | -                             | -                                |
| 5. Differences between expected and actual experiences | -                              | -                             | -                                |
| 6. Changes of assumptions or other input               | -                              | -                             | -                                |
| 7. Contributions - Employer                            | -                              | 1,359,545                     | (1,359,545)                      |
| 8. Contributions - Employee                            | -                              | -                             | -                                |
| 9. Net investment income                               | -                              | -                             | -                                |
| 10. Benefit payments                                   | (1,270,512)                    | (1,270,512)                   | -                                |
| 11. Administrative expense                             | -                              | (7,250)                       | 7,250                            |
| 12. Net Changes  | (1,098,056)                    | 81,783                        | (1,179,839)                      |
| <b>13. Balances at June 30, 2016</b>                   | <b>\$ 4,565,447</b>            | <b>\$ 299,166</b>             | <b>\$ 4,266,281</b>              |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

Sensitivity of the Net Other Post-employment Benefit Liability to changes in the discount and trend rates

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the discount rate of 3.0 percent, as well as what the District's NOL would be if it was calculated using a discount rate that is 1-percentage-point lower (2.0 percent) or 1-percentage-point higher (4.0 percent) than the current rate:

|                           | 1% Decrease<br>(2.0%) | Current<br>Discount Rate<br>(3.0%) | 1% Increase<br>(4.0%) |
|---------------------------|-----------------------|------------------------------------|-----------------------|
| 1. Total OPEB Liability   | \$ 4,756,981          | \$ 4,565,447                       | \$ 4,384,284          |
| 2. Fiduciary Net Position | <u>299,166</u>        | <u>299,166</u>                     | <u>299,166</u>        |
| 3. Net OPEB Liability     | \$ 4,457,815          | \$ 4,266,281                       | \$ 4,085,118          |

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the trend rate of 7.0 percent graded down to 5 percent, as well as what the District's NOL would be if it was calculated using a trend rate that is 1-percentage-point lower (6.0 percent graded down to 4%) or 1-percentage-point higher (8.0 percent graded down to 6.0%) than the current rate:

|                           | 1% Decrease<br>(6.0% graded<br>down to 4.0%) | Current Trend<br>Rate (7.0%<br>graded down to<br>5%) | 1% Increase<br>(8.0% graded<br>down to 6%) |
|---------------------------|--|--|--|
| 1. Total OPEB Liability   | \$ 4,382,122                                 | \$ 4,565,447   | \$ 4,758,612                               |
| 2. Fiduciary Net Position | <u>299,166</u>                               | <u>299,166</u>                                       | <u>299,166</u>                             |
| 3. Net OPEB Liability     | \$ 4,082,956                                 | \$ 4,266,281   | \$ 4,459,446                               |

Other Post-employment benefits Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-employment Benefits

Since this is the first year of implementation of GASB 74 and 75 with regard to the Other Post-employment benefit portion of the District's VER plan, there were no deferred outflows and deferred inflows of resources. In subsequent years, the District will report information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following 5 years.

**OTHER POST-EMPLOYMENT BENEFITS**

**Post-employment Health Insurance Subsidy**

Plan Description

The District administers a single-employer defined benefit healthcare plan per the requirements of collective bargaining agreements. The plan provides postretirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The plan covers both active and retired

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Post-employment Health Insurance Subsidy, continued**

participants. As of the actuarial valuation date, there were 1,320 active participants and 63 retirees in the plan. The District's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active employees, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

**Funding Policy**

The District has not established a trust fund to finance the cost of Post-employment Health Care Benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the District on a pay-as-you go basis. There is no obligation on the part of the District to fund these benefits in advance.

**Net Other Post-employment benefit Liability**

The net other post-employment benefit liability (NOL) was measured as of June 30, 2016, and the total other post-employment benefit liability was determined by an actuarial valuation as of June 30, 2015.

**Actuarial Methods and Assumptions**

The District engaged an actuary to perform a valuation as of June 30, 2016 using the Entry age normal, level percent of salary Actuarial Cost Method. The asset valuation method used was market value and the amortization method used was 30 year, open level %.

The total other post-employment benefit liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                       |         |      |
|---------------------------------------|---------|------|
| Amortization growth rate              |         | 3.0% |
| Discount rate                         |         | 3.0% |
| General inflation                     |         | 2.5% |
| Annual premium increase rate          | 2015-16 | 7.0% |
|                                       | 2016-17 | 6.5% |
| Decreasing .1% per year until 2031-32 | 2031+   | 5.0% |
| Out of pocket rate increases          |         | 5.0% |

Mortality rates were based on the RP=2000 Active/Healthy Annuitant Mortality Table for males or females, as appropriate, set back 24 months, and were calculated by adjusting the rates by 60% for male participants and 55% for female participants.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Post-employment Health Insurance Subsidy, continued**

Turnover rates were based on percentages development for the valuation of benefits under Oregon PERS and vary by years of service.

Disability rates were based on percentages development for the valuation of benefits under Oregon PERS and vary by employee age.

Retirement rates were calculated based on age and years of service. 80% of future retirees are assumed to elect medical coverage and 80% of those retirees are assumed to cover a spouse, as well. Current and future retirees are assumed to remain enrolled in the plans in which they are currently enrolled. There was an assumption of no impact of dependent children on the implicit subsidy.

The discount rate used to measure the total other post-employment benefit liabilities was 3.0%, based on all years discounted at the municipal bond rate.

**Changes in the Net Other Post-employment Benefit Liability**

|  | Increase (Decrease)            |                               |                                  |
|--|--------------------------------|-------------------------------|----------------------------------|
|  | Total OPEB<br>Liability<br>(a) | Fiduciary Net<br>Position (b) | Net OPEB<br>Liability<br>(a)-(b) |
| <b>1. Balances at June 30, 2015</b>                    | <b>\$ 10,056,188</b>           | <b>\$ -</b>                   | <b>\$ 10,056,188</b>             |
| 2. Service Cost  | 565,034                        | -                             | 565,034                          |
| 3. Interest  | 299,689                        | -                             | 299,689                          |
| 4. Changes of benefit terms                            | -                              | -                             | -                                |
| 5. Differences between expected and actual experiences | -                              | -                             | -                                |
| 6. Changes of assumptions or other input               | -                              | -                             | -                                |
| 7. Contributions - Employer                            | -                              | 698,147                       | (698,147)                        |
| 8. Contributions - Employee                            | -                              | -                             | -                                |
| 9. Net investment income                               | -                              | -                             | -                                |
| 10. Benefit payments                                   | (698,147)                      | (698,147)                     | -                                |
| 11. Administrative expense                             | -                              | -                             | -                                |
| 12. Net Changes  | 166,576                        | -                             | 166,576                          |
| <b>13. Balances at June 30, 2016</b>                   | <b>\$ 10,222,764</b>           | <b>\$ -</b>                   | <b>\$ 10,222,764</b>             |

**Sensitivity of the Net Other Post-employment Benefit Liability to changes in the discount and trend rates**

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the discount rate of 3.0 percent, as well as what the District's NOL would be if it was calculated using a discount rate that is 1-percentage-point lower (2.0 percent) or 1-percentage-point higher (4.0 percent) than the current rate:

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**Postemployment Health Insurance Subsidy, continued**

|                           | 1% Decrease<br>(2.0%) | Current<br>Discount Rate<br>(3.0%) | 1% Increase<br>(4.0%) |
|---------------------------|-----------------------|------------------------------------|-----------------------|
| 1. Total OPEB Liability   | \$ 11,062,985         | \$ 10,222,764                      | \$ 9,449,355          |
| 2. Fiduciary Net Position | -                     | -                                  | -                     |
| 3. Net OPEB Liability     | \$ 11,062,985         | \$ 10,222,764                      | \$ 9,449,355          |

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the trend rate of 7.0 percent graded down to 5 percent, as well as what the District's NOL would be if it was calculated using a trend rate that is 1-percentage-point lower (6.0 percent graded down to 4%) or 1-percentage-point higher (8.0 percent graded down to 6.0%) than the current rate:

|                           | 1% Decrease<br>(6.0% graded<br>down to 4.0%) | Current Trend<br>Rate (7.0%<br>graded down to<br>5%) | 1% Increase<br>(8.0% graded<br>down to 6%) |
|---------------------------|--|--|--|
| 1. Total OPEB Liability   | \$ 9,168,341                                 | \$ 10,222,764  | \$ 11,464,047                              |
| 2. Fiduciary Net Position | -  | -  | -  |
| 3. Net OPEB Liability     | \$ 9,168,341                                 | \$ 10,222,764  | \$ 11,464,047                              |

**Other Post-employment benefits Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-employment Benefits**

Since this is the first year of implementation of GASB 75 with regard to the Other Post-employment benefit portion of the District's post-employment health subsidy, there were no deferred outflows and deferred inflows of resources. In subsequent years, the District will report information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following 5 years.

**PENSION PLANS**

**PERS**

**Plan Description** – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employee defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at: [http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx). If the link is expired please contact Oregon PERS for this information.

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

i) **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic



**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**PERS, continued**

benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

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

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

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

iv) **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 equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

b) **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

i) **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

ii) **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

iii) **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

iv) **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**PERS, continued**

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2013 actuarial valuation, which became effective July 1, 2015. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2016 were \$4,904,646, excluding amounts to fund employer specific liabilities. Approximately \$5,106,529 was charged for the year ended June 30, 2016 as PERS benefits expenditures to be used for bond payments as they become due. Additionally, approximately \$3,170,768 in employee contributions were paid or picked up by the District in fiscal year 2016-17.

At June 30, 2016, the District reported a net pension liability of \$33,087,858 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013 with the liability rolled forward to the measurement date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2013, the District's proportion was .58 percent.

|   | Deferred Outflow<br>of Resources | Deferred Inflow<br>of Resources |
|---|----------------------------------|---------------------------------|
| Difference between expected and actual experience   | \$ 1,784,265                     | \$ -                            |
| Changes in assumptions  | -                                | -                               |
| Net difference between projected and actual earnings on pension plan investments                              | -                                | 6,935,965                       |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 46,220                           | 332,501                         |
| District contributions subsequent to measurement date   | 4,904,648                        | -                               |
|   | <hr/>                            | <hr/>                           |
| Net deferred outflow (inflow) of resources  |                                  | \$ (533,333)                    |

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

| <u>Year ending June 30,</u> | <u>Amount</u>         |
|-----------------------------|-----------------------|
| 2017                        | \$ (2,982,382)        |
| 2018                        | (2,982,382)           |
| 2019                        | (2,982,382)           |
| 2020                        | 3,348,780             |
| 2021                        | 160,384               |
| Thereafter                  | -                     |
| Total                       | <u>\$ (5,437,982)</u> |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**PERS, continued**

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated May 23, 2016. Oregon PERS produces an independently audited CAFR which can be found at:

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financial.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financial.aspx).

Actuarial Valuations – The employer contribution rates effective July 1, 2015 through June 30, 2017, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years. For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**Actuarial Methods and Assumptions:**

|                           |  |
|---------------------------|--|
| Valuation date            | December 31, 2013 rolled forward to June 30, 2015  |
| Experience Study Report   | 2014, Published September 2015   |
| Actuarial cost method     | Entry Age Normal   |
| Amortization method       | Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years   |
| Asset valuation method    | Market value of assets   |
| Inflation rate            | 2.75 percent   |
| Investment rate of return | 7.75 percent   |
| Projected salary increase | 3.75 percent overall payroll growth; salaries for individuals are assumed to grow at 3.75 percent plus assumed rates of merit/longevity increases based on service. For COLA, a blend of 2% COLA and graded COLA (1.25%/.15%) in accordance with Moro decision, blend based on service.  |
| Mortality                 | Healthy retirees and beneficiaries: RP-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (65% for males and 90% for females) of the RP-2000 static combined disabled mortality sex-distinct table. RP-2000 ex-district, generational per Scale AA, with collar adjustments and set-backs as described in the valuation. Active members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation. Disabled retirees: Mortality rates are a percentage (65% for males and 90% for females) of the RP=2000 static combined disabled mortality sex-distinct table. |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**PERS, continued**

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2014 Experience Study which is reviewed for the four-year period ending December 31, 2013.

Discount Rate – The discount rate used to measure the total pension liability was 7.75 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent than the current rate.

|  | 1%<br>Decrease<br>(6.75%) | Discount<br>Rate<br>(7.75%) | 1%<br>Increase<br>(8.75%) |
|--|---------------------------|-----------------------------|---------------------------|
| District's proportionate share of<br>the net pension liability | \$ 79,856,315             | \$ 33,087,858               | \$ (6,325,664)            |

Since the December 31, 2013 actuarial valuation, the system-wide actuarial accrued liability has increased primarily due to the Moro decision and assumption changes, along with interest on the liability as current active members get closer to retirement. The Oregon Supreme Court decision in *Moro v. State of Oregon*, issued on April 30, 2015, reversed a significant portion of the reductions the 2013 Oregon Legislature made to future system Cost of Living Adjustments (COLA) through Senate Bills 822 and 861. This reversal increased the benefits projected to be paid by Employers compared to those developed in the prior actuarial valuation, and consequently increased plan liabilities. The employers' projected long-term contribution effort has been adjusted for the estimated impact of the Moro Decision. In accordance with statute, a biennial review of actuarial methods and assumptions was completed in 2015 to be used for the December 31, 2014 actuarial valuation. After completion of this review and subsequent to the measurement date, the PERS Board adopted several assumption changes, including lowering the investment return assumption to 7.5%, which will be effective January 1, 2016 and will be included in the next update.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online at the below website, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 972813700, [http://www.oregon.gov/pers/EMP/docs/er\\_general\\_information/opers\\_gasb\\_68\\_disclosure\\_information\\_revised.pdf](http://www.oregon.gov/pers/EMP/docs/er_general_information/opers_gasb_68_disclosure_information_revised.pdf)

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**RISK MANAGEMENT**

Insurance coverage for the year ended June 30, 2016, was the same or greater than in prior years. For the years ended June 30, 2016, 2015, and 2014, no losses were incurred which were greater than the District's coverage.

**Property and Liability**

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 purchases and carries commercial insurance, subject to customary deductibles and total coverage limits recommended by the District's insurance agent of record.

**Workers' Compensation**

Workers' Compensation insurance is purchased from a commercial carrier. Premiums are determined based on payroll paid at various employment classification rates. Loss prevention services are available from the carrier and the District has no potential liability beyond the premiums paid.

**Medical and Dental Self-Insurance**

Beginning in October of 2013, the District implemented a self-insured health benefit program that provides medical and dental insurance coverage to all eligible employees and their dependents as well as non-Medicare eligible retirees and their dependents. The District established an internal service fund to account for the program. The District has established a self-insurance reserve to pay medical and dental claims up to the self-insurance retention limit of \$200,000 per covered individual. Claims in excess of \$200,000 are covered by a specific stop-loss policy. In addition, the District carries an aggregate stop-loss policy to cover claims in excess of 120% above expected claims.

Accrued insurance claims at June 30, 2016 are as follows:

|  | <u>June 30, 2016</u> |
|--|----------------------|
| Accrued insurance claims, July 1, 2015                                       | \$ 781,997           |
| Inurred claims, including an estimate of<br>claims incurred but not reported | 14,428,931           |
| Claim payments   | <u>(14,282,754)</u>  |
| Accrued insurance claims, June 30, 2016                                      | <u>\$ 928,174</u>    |

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**CONSTRUCTION COMMITMENTS**

The District has the following construction commitments outstanding as of June 30, 2016.

| <u>Project</u>                   | <u>Spent to Date</u> | <u>Commitment Remaining</u> |
|----------------------------------|----------------------|-----------------------------|
| Classroom additions              | \$ 6,087,151         | \$ 207,298                  |
| Hamlin Middle School replacement | 2,924,751            | 851,503                     |
| Classroom technology             | 1,314,175            | 96,117                      |
| Parking lots                     | 1,173,082            | 25,449                      |
| Network equipment                | 974,150              | 9,566                       |
| Boiler replacements              | 605,634              | 715,975                     |
| Siding replacement               | 498,892              | 8,476                       |
| Central server upgrade           | 246,616              | 1,053                       |
| Enterprise wireless upgrade      | 244,865              | 3,979                       |
| Camera/intercom system           | 208,973              | 64,528                      |
| Carpet/flooring replacement      | 177,794              | 306,226                     |
| ADA upgrades                     | 103,314              | 59,982                      |
| HVAC system                      | 89,402               | 162,431                     |
| Lighting upgrade                 | 32,988               | 22,836                      |
| Floor replacement                | 26,229               | 5,852                       |
| High school field upgrade        | 22,968               | 137,316                     |
| Walls                            | 20,085               | 46,500                      |
| Admin building                   | 4,228                | 2,350                       |
|                                  | <hr/>                | <hr/>                       |
| Total                            | \$ 14,755,297        | \$ 2,727,437                |
|                                  | <hr/>                | <hr/>                       |

**COMMITMENTS AND CONTINGENCIES**

The District is dependent on the State of Oregon for a substantial portion of its operating funds. Due to funding uncertainties at the State level, future funding for school districts may be increased or reduced. The ultimate effect of this possible change in funding on the District's future operations is not yet determinable.

The District is involved in various claims and legal matters relating to its operations which have all been tended to, and are either being adjusted by the District's liability carrier, or are being defended by attorneys retained by the District's liability carrier. The status of these matters is uncertain at this time. Any potential loss is also uncertain.

The District had no significant encumbrances outstanding at June 30, 2016.

**SPRINGFIELD SCHOOL DISTRICT 19**  
**Notes to Basic Financial Statements**  
**June 30, 2016**

**COMPENSATED ABSENCES**

The District accrues earned but unused vacation pay in the government-wide financial statements. The District does not allow the carryover of unused vacation leave beyond one year and limits the number of vacation days that can be carried forward.

| Accrued Vacation<br>7-1-15 | Earned     | Paid or Unused | Accrued Vacation<br>6-30-16 |
|----------------------------|------------|----------------|-----------------------------|
| \$ 524,376                 | \$ 506,210 | \$ (460,370)   | \$ 570,216                  |

**RESTATEMENT OF PRIOR YEAR NET POSITION**

Due to the implementation of GASB 67, 68, 74 and 75 related to the District's VER fund and Implicit Medical benefits, a restatement of the prior year net position was required. The restatement is as follows:

|   |                     |
|---|---------------------|
| Net position-Beginning as previously reported | \$ (16,395,250)     |
| Net pension obligation                        | 196,051             |
| Net OPEB obligation                           | 2,195,433           |
| Net pension liability                         | (483,878)           |
| Net OPEB liability                            | (15,502,308)        |
| Net position-Beginning as restated            | <u>(29,989,952)</u> |

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## **REQUIRED SUPPLEMENTARY INFORMATION**



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**VER PLAN**

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**SCHEDULE OF CHANGE IN THE DISTRICT'S NET PENSION LIABILITY AND RELATED RATIOS**  
**STIPEND BENEFIT**

|   | <b>2016</b> |
|---|-------------|
| Total Pension Liability - beginning                                   | \$ 512,139  |
| Service Cost  | 5,530       |
| Interest  | 12,777      |
| Changes of benefit terms  | -           |
| Differences between expected and actual experience                    | -           |
| Changes of assumptions or other input                                 | -           |
| Benefit payments  | (177,983)   |
| Net change in total pension liability                                 | (159,676)   |
| Total Pension Liability - end of year                                 | \$ 352,463  |
| Fiduciary net Position - beginning                                    | \$ 28,261   |
| Contributions - Employer  | 190,455     |
| Contributions - Employee  | -           |
| Net investmetn income   | -           |
| Benefit payments  | (177,983)   |
| Administrative expense  | -           |
| Net change in fiduciary net position                                  | 12,472      |
| Fiduciary net Position - end of year                                  | \$ 40,733   |
| Net pension liability - end of year                                   | \$ 311,730  |
| Fiduciary net position as a percentage of the total pension liability | 11.56%      |
| Covered payroll   | \$ 804,884  |
| Net pension liability as a percentage of covered payroll              | 38.73%      |

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**VER PLAN**

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**SCHEDULE OF CHANGE IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS**  
**EXPLICIT MEDICAL BENEFIT**

|  | <b>2016</b>  |
|--|--------------|
| Total OPEB Liability - beginning                                   | \$ 5,663,503 |
| Service Cost   | 21,289       |
| Interest   | 151,167      |
| Changes of benefit terms   | -            |
| Differences between expected and actual experience                 | -            |
| Changes of assumptions or other input                              | -            |
| Benefit payments   | (1,270,512)  |
| Net change in total OPEB liability                                 | (1,098,056)  |
| Total OPEB Liability - end of year                                 | \$ 4,565,447 |
| Fiduciary net Position - beginning                                 | \$ 217,383   |
| Contributions - Employer   | 1,359,545    |
| Contributions - Employee   | -            |
| Net investmetn income  | -            |
| Benefit payments   | (1,270,512)  |
| Administrative expense   | (7,250)      |
| Net change in fiduciary net position                               | 81,783       |
| Fiduciary net Position - end of year                               | \$ 299,166   |
| Net OPEB liability - end of year                                   | \$ 4,266,281 |
| Fiduciary net position as a percentage of the total OPEB liability | 6.55%        |
| Covered payroll  | \$ 804,884   |
| Net OPEB liability as a percentage of covered payroll              | 530.05%      |

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**VER PIAN**

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**SCHEDULE OF EMPLOYER CONTRIBUTION - STIPEND BENEFIT**

| Fiscal year<br>end in June 30 | Actuarially<br>Determined<br>Contribution<br>(ADC) | Contributions in<br>relation to the<br>ADC | Contribution<br>deficiency<br>(excess) | Employer's<br>covered payroll | Contributions as<br>a percent of<br>covered payroll |
|-------------------------------|--|--|--|-------------------------------|---|
| 2016                          | \$ 135,872   | \$ 190,455                                 | \$ (54,583)                            | \$ 804,844                    | 23.66%  |

**SCHEDULE OF EMPLOYER CONTRIBUTION - EXPLICIT MEDICAL BENEFIT**

| Fiscal year<br>end in June 30 | Actuarially<br>Determined<br>Contribution<br>(ADC) | Contributions in<br>relation to the<br>ADC | Contribution<br>deficiency<br>(excess) | Employer's<br>covered payroll | Contributions as<br>a percent of<br>covered payroll |
|-------------------------------|--|--|--|-------------------------------|---|
| 2016                          | \$ 1,487,081                                       | \$ 1,359,545                               | \$ 127,536                             | \$ 804,844                    | 168.92%   |

**Notes to Schedule**

Valuation Date is the first day of the fiscal year

**Key Method and Assumptions Used to Calculate ADC**

The actuarial cost method used was the Unit Credit Method. The asset valuation method was Market Value. The Amortization method was 4 years, closed level \$. The discount rate was 3%, the amortization growth rate was 3%, and the inflation rate was 2.5%.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON  
REQUIRED SUPPLEMENTARY INFORMATION  
POSTEMPLOYMENT HEALTH INSURANCE SUBSIDY**

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**SCHEDULE OF CHANGE IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS  
IMPLICIT MEDICAL BENEFIT**

|  | <b>2016</b>   |
|--|---------------|
| Total OPEB Liability - beginning                                   | \$ 10,056,188 |
| Service Cost   | 565,034       |
| Interest   | 299,689       |
| Changes of benefit terms   | -             |
| Differences between expected and actual experience                 | -             |
| Changes of assumptions or other input                              | -             |
| Benefit payments   | (698,147)     |
| Net change in total OPEB liability                                 | 166,576       |
| Total OPEB Liability - end of year                                 | \$ 10,222,764 |
| Fiduciary net Position - beginning                                 | \$ -          |
| Contributions - Employer   | 698,147       |
| Contributions - Employee   | -             |
| Net investmetn income  | -             |
| Benefit payments   | (698,147)     |
| Administrative expense   | -             |
| Net change in fiduciary net position                               | -             |
| Fiduciary net Position - end of year                               | \$ -          |
| Net OPEB liability - end of year                                   | \$ 10,222,764 |
| Fiduciary net position as a percentage of the total OPEB liability | 0.00%         |
| Covered payroll  | \$ 804,884    |
| Net OPEB liability as a percentage of covered payroll              | 1270.09%      |

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**POSTEMPLOYMENT HEALTH INSURANCE SUBSIDY**

---

**SCHEDULE OF EMPLOYER CONTRIBUTION -IMPLICIT MEDICAL BENEFIT**

| Fiscal year<br>end in June 30 | Actuarially<br>Determined<br>Contribution<br>(ADC) | Contributions<br>in relation to<br>the ADC | Contribution<br>deficiency<br>(excess) | Employer's<br>covered payroll | Contributions as<br>a percent of<br>covered payroll |
|-------------------------------|--|--|--|-------------------------------|---|
| 2016                          | \$ 927,247   | \$ 698,147                                 | \$ 229,100                             | \$ 52,605,953                 | 1.33%   |

**Notes to Schedule**

Valuation Date is the first day of the fiscal year

**Key Method and Assumptions Used to Calculate ADC**

The actuarial cost method used was the Unit Credit Method. The asset valuation method was Market Value. The Amortization method was 4 years, closed level \$. The discount rate was 3%, the amortization growth rate was 3%, and the inflation rate was 2.5%.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**PERS PENSION LIABILITY**

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**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

| Year Ended<br>June 30, | (a)<br>Employer's<br>proportion of<br>the net<br>pension<br>liability (NPL) | (b)<br>Employer's<br>proportionate<br>share of the net<br>pension liability<br>(NPL) | (c)<br>Covered payroll | (b/c)<br>NPL<br>as a percentage<br>of covered<br>payroll | Plan fiduciary<br>net position as a<br>percentage of<br>the total<br>pension liability |
|------------------------|---|--|------------------------|--|--|
| 2014                   | 0.58%   | \$ 29,606,099  | \$ 47,151,444          | 62.8%  | 92.00%   |
| 2015                   | 0.58%   | (13,150,432)   | 48,907,551             | -26.9%   | 103.60%  |
| 2016                   | 0.58%   | 33,087,858   | 51,227,734             | 64.6%  | 91.90%   |

**SCHEDULE OF CONTRIBUTIONS**

| Fiscal Year | Statutorily<br>required<br>contribution | Contributions<br>in relation to<br>the statutorily<br>required<br>contribution | Contribution<br>deficiency<br>(excess) | Employer's<br>covered payroll | Contributions as<br>a percent of<br>covered payroll |
|-------------|---|--|--|-------------------------------|---|
| 2014        | \$ 6,339,257                            | \$ 6,339,257   | \$ -                                   | 48,907,551                    | 12.96%  |
| 2015        | 6,391,591                               | 6,391,591  | -                                      | 51,227,734                    | 12.48%  |
| 2016        | \$ 4,904,646                            | \$ 4,904,646   | -                                      | 53,671,562                    | 9.14%   |

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

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.



## **SUPPLEMENTARY INFORMATION**



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON  
NONMAJOR, PROPRIETARY, AND FIDUCIARY FUNDS**

**NONMAJOR GOVERNMENTAL FUNDS**

**Nutrition Services Fund**

Accounts for the school breakfast and lunch programs and after school at-risk program.

**Co-Curricular Fund**

Accounts for resources and expenditures associated with activities, athletics and other after school enrichment programs.

**Student Body Fund**

Accounts for the activity of the various schools' student body activity funds.

**Capital Projects Fund**

Accounts for the resources and expenditures for improvements to the District facilities.

**PROPRIETARY FUNDS**

**Printing and Publishing Fund**

Accounts for printing provided to other departments of the District on a cost reimbursement basis.

**Insurance Fund**

Accounts for the District's self-insured medical and dental benefit plan.

**FIDUCIARY FUNDS**

**Voluntary Early Retirement Fund**

Accounts for the accumulation of resources to be used for payments to employees who receive early retirement and post-employment health care benefits.

**Agency Funds**

Accounts for college scholarship donations for which the District's role is purely custodial in nature, accounts for transactions for Sky Camp which is owned by the Army Corps of Engineers but maintained by the District, and accounts for funds belonging to the Academy of Arts and Academics charter school for which the District performs contracted accounting services.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**

**COMBINING BALANCE SHEET**

**NONMAJOR GOVERNMENTAL FUNDS**

**June 30, 2016**

|  | Special Revenue Funds |                   |                 |                     |              |
|--|-----------------------|-------------------|-----------------|---------------------|--------------|
|  | Nutrition<br>Services | Co-<br>Curricular | Student<br>Body | Capital<br>Projects | Total        |
| ASSETS                                 |                       |                   |                 |                     |              |
| Assets:                                |                       |                   |                 |                     |              |
| Pooled cash and cash equivalents       | \$ -                  | \$ 48,855         | \$ 336,621      | \$ 2,136,276        | \$ 2,521,752 |
| Non-pooled cash and cash equivalents   | 37,463                | -                 | 711,232         | -                   | 748,695      |
| Grants, reimb, and accounts receivable | 659,882               | 12,340            | -               | 32,056              | 704,278      |
| Inventories                            | 80,649                | -                 | -               | -                   | 80,649       |
| Total assets                           | \$ 777,994            | \$ 61,195         | \$ 1,047,853    | \$ 2,168,332        | \$ 4,055,374 |
| LIABILITIES AND FUND BALANCES          |                       |                   |                 |                     |              |
| Liabilities:                           |                       |                   |                 |                     |              |
| Due to other funds                     | \$ 243,575            | \$ -              | \$ -            | \$ -                | \$ 243,575   |
| Accounts payable                       | 32,486                | 12,408            | -               | 50,180              | 95,074       |
| Retainage payable                      | -                     | -                 | -               | 915                 | 915          |
| Accrued payroll and benefits           | 38,636                | 48,787            | -               | -                   | 87,423       |
| Total liabilities                      | 314,697               | 61,195            | -               | 51,095              | 426,987      |
| Fund Balances:                         |                       |                   |                 |                     |              |
| Nonspendable                           | 80,649                | -                 | -               | -                   | 80,649       |
| Restricted                             | 382,648               | -                 | 1,047,853       | -                   | 1,430,501    |
| Committed                              | -                     | -                 | -               | 2,117,237           | 2,117,237    |
| Unassigned                             | -                     | -                 | -               | -                   | -            |
| Total fund balances                    | 463,297               | -                 | 1,047,853       | 2,117,237           | 3,628,387    |
| Total liabilities and fund balances    | \$ 777,994            | \$ 61,195         | \$ 1,047,853    | \$ 2,168,332        | \$ 4,055,374 |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2016**

|  | <b>Special Revenue Funds</b>  |                           |                         |                             |                     |
|--|-------------------------------|---------------------------|-------------------------|-----------------------------|---------------------|
|  | <b>Nutrition<br/>Services</b> | <b>Co-<br/>Curricular</b> | <b>Student<br/>Body</b> | <b>Capital<br/>Projects</b> | <b>Total</b>        |
| <b>Revenues:</b>   |                               |                           |                         |                             |                     |
| Local sources  | 357,641                       | 173,923                   | 1,960,953               | 454,772                     | \$ 2,947,289        |
| State sources  | 62,548                        | -                         | -                       | 147,729                     | 210,277             |
| Federal sources  | 3,673,123                     | -                         | -                       | -                           | 3,673,123           |
| Investment earnings  | -                             | -                         | 2,428                   | 2,462                       | 4,890               |
| Miscellaneous  | 19,788                        | -                         | 95,031                  | 8,744                       | 123,563             |
| Total revenues   | <u>4,113,100</u>              | <u>173,923</u>            | <u>2,058,412</u>        | <u>613,707</u>              | <u>6,959,142</u>    |
| <b>Expenditures:</b>   |                               |                           |                         |                             |                     |
| Current expenditures:  |                               |                           |                         |                             |                     |
| Instruction  | -                             | 1,172,923                 | 2,041,850               | -                           | 3,214,773           |
| Support services   | -                             | -                         | -                       | 113,857                     | 113,857             |
| Community services   | 3,709,938                     | -                         | -                       | -                           | 3,709,938           |
| Facilities and acquisition   | -                             | -                         | -                       | 58,061                      | 58,061              |
| Capital outlay   | 57,047                        | -                         | -                       | 2,441,130                   | 2,498,177           |
| Total expenditures   | <u>3,766,985</u>              | <u>1,172,923</u>          | <u>2,041,850</u>        | <u>2,613,048</u>            | <u>9,594,806</u>    |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | 346,115                       | (999,000)                 | 16,562                  | (1,999,341)                 | (2,635,664)         |
| <b>Other Financing Sources (Uses):</b>                               |                               |                           |                         |                             |                     |
| Transfers in   | -                             | 999,000                   | -                       | -                           | 999,000             |
| Issuance of debt   | -                             | -                         | -                       | 4,000,000                   | 4,000,000           |
| Sale of fixed assets   | -                             | -                         | -                       | 4,200                       | 4,200               |
| <b>Total Other Financing Sources</b>                                 | <u>-</u>                      | <u>999,000</u>            | <u>-</u>                | <u>4,004,200</u>            | <u>5,003,200</u>    |
| <b>Net Change In Fund Balance</b>                                    | 346,115                       | -                         | 16,562                  | 2,004,859                   | 2,367,536           |
| <b>Fund Balance, July 1, 2015</b>                                    | <u>117,182</u>                | <u>-</u>                  | <u>1,031,291</u>        | <u>112,378</u>              | <u>1,260,851</u>    |
| <b>Fund Balance, June 30, 2016</b>                                   | <u>\$ 463,297</u>             | <u>\$ -</u>               | <u>\$ 1,047,853</u>     | <u>\$ 2,117,237</u>         | <u>\$ 3,628,387</u> |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**COMBINING STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2016**

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|   | <b>Printing &amp;<br/>Publishing<br/>Services</b> | <b>Insurance<br/>Fund</b> | <b>Total Internal<br/>Service Funds</b> |
|---|---|---------------------------|---|
| <b>ASSETS</b>                                   |   |                           |   |
| Current assets:                                 |   |                           |   |
| Pooled cash and cash equivalents                | \$ 30,580   | \$ 3,491,168              | \$ 3,521,748                            |
| Non-pooled cash and cash equivalents            | -   | 1,512                     | 1,512                                   |
| Investments                                     | -   | 1,500,176                 | 1,500,176                               |
| Grants, reimbursements, and accounts receivable | 22,385  | -                         | 22,385                                  |
| Accrued interest                                | -   | 2,431                     | 2,431                                   |
|   | <hr/>   | <hr/>                     | <hr/>                                   |
| Total current assets                            | 52,965  | 4,995,287                 | 5,048,252                               |
| Capital assets, net                             | <hr/> 109,045                                     | <hr/> -                   | <hr/> 109,045                           |
|   | <hr/>   | <hr/>                     | <hr/>                                   |
| <b>Total Assets</b>                             | <hr/> 162,010                                     | <hr/> 4,995,287           | <hr/> 5,157,297                         |
|   | <hr/>   | <hr/>                     | <hr/>                                   |
| <b>LIABILITIES</b>                              |   |                           |   |
| Current liabilities:                            |   |                           |   |
| Accounts payable                                | 10,215  | -                         | 10,215                                  |
| Interest payable                                | 242   | -                         | 242                                     |
| Accrued payroll and benefits                    | 7,005   | -                         | 7,005                                   |
| Accrued insurance claims                        | -   | 928,174                   | 928,174                                 |
| Lease payable                                   |   |                           |   |
| Due within one year                             | 22,367  | -                         | 22,367                                  |
| Due in more than one year                       | <hr/> 28,683                                      | <hr/> -                   | <hr/> 28,683                            |
|   | <hr/>   | <hr/>                     | <hr/>                                   |
| <b>Total Liabilities</b>                        | <hr/> 68,512                                      | <hr/> 928,174             | <hr/> 996,686                           |
|   | <hr/>   | <hr/>                     | <hr/>                                   |
| <b>NET POSITION</b>                             |   |                           |   |
| Net investment in capital assets                | 57,995  | -                         | 57,995                                  |
| Unrestricted                                    | <hr/> 35,503                                      | <hr/> 4,067,113           | <hr/> 4,102,616                         |
|   | <hr/>   | <hr/>                     | <hr/>                                   |
| <b>Total Net Position</b>                       | <hr/> \$ 93,498                                   | <hr/> \$ 4,067,113        | <hr/> \$ 4,160,611                      |
|   | <hr/>   | <hr/>                     | <hr/>                                   |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the year ended June 30, 2016**

|   | <u>Printing &amp;<br/>Publishing<br/>Services</u> | <u>Insurance<br/>Fund</u> | <u>Total Internal<br/>Service Funds</u> |
|---|---|---------------------------|---|
| <b>Operating revenues:</b>                |   |                           |   |
| Services provided to other funds          | \$ 660,580  | \$ -                      | \$ 660,580                              |
| Assessments from other funds              | -   | \$ 17,414,125             | 17,414,125                              |
| Revenues from other agencies              | 140,400   | -                         | 140,400                                 |
| Miscellaneous revenue                     | -   | 10,580                    | 10,580                                  |
| Other local sources                       | <u>3</u>  | <u>-</u>                  | <u>3</u>                                |
| Total operating revenues                  | <u>800,983</u>                                    | <u>17,424,705</u>         | <u>18,225,688</u>                       |
| <b>Operating expenses:</b>                |   |                           |   |
| Salaries                                  | 248,556   | 47,579                    | 296,135                                 |
| Employee benefits                         | 151,563   | 16,149,822                | 16,301,385                              |
| Purchased services                        | 193,347   | 9,425                     | 202,772                                 |
| Supplies and materials                    | 178,793   | 2,948                     | 181,741                                 |
| Other expenses                            | 220   | 59,145                    | 59,365                                  |
| Depreciation                              | <u>21,593</u>                                     | <u>-</u>                  | <u>21,593</u>                           |
| Total operating expenses                  | <u>794,072</u>                                    | <u>16,268,919</u>         | <u>17,062,991</u>                       |
| <b>Operating income (loss)</b>            | 6,911   | 1,155,786                 | 1,162,697                               |
| <b>Non-operating revenues (expenses):</b> |   |                           |   |
| Earnings on investments                   | -   | 19,940                    | 19,940                                  |
| Interest on capital lease                 | <u>(1,373)</u>                                    | <u>-</u>                  | <u>(1,373)</u>                          |
| Total non-operating revenues (expenses)   | <u>(1,373)</u>                                    | <u>19,940</u>             | <u>18,567</u>                           |
| <b>Change in net position</b>             | 5,538   | 1,175,726                 | 1,181,264                               |
| <b>Net Position, July 1, 2015</b>         | <u>87,960</u>                                     | <u>2,891,387</u>          | <u>2,979,347</u>                        |
| <b>Net Position, June 30, 2016</b>        | <u>\$ 93,498</u>                                  | <u>\$ 4,067,113</u>       | <u>\$ 4,160,611</u>                     |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**COMBINING STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the year ended June 30, 2016**

|   | <u>Printing &amp;<br/>Publishing<br/>Services</u> | <u>Insurance<br/>Fund</u> | <u>Total Internal<br/>Service Funds</u> |
|---|---|---------------------------|---|
| <b>Cash flows from operating activities:</b>  |   |                           |   |
| Received for services   | \$ 795,133  | \$ 17,424,705             | \$ 18,219,838                           |
| Paid to suppliers   | (371,775)   | (16,044,359)              | (16,416,134)                            |
| Paid to employees   | (399,720)   | (78,383)                  | (478,103)                               |
| <b>Net cash provided (used) by operating activities</b>   | 23,638  | 1,301,963                 | 1,325,601                               |
| <b>Cash flow from capital activities and related financing activities:</b>                        |   |                           |   |
| Purchase of equipment   | (22,350)  |                           | (22,350)                                |
| Payments on capital lease   | (23,340)  | -                         | (23,340)                                |
| <b>Net cash provided (used) by capital and financing activities</b>                               | (45,690)  | -                         | (45,690)                                |
| <b>Cash flow from investing activities:</b>   |   |                           |   |
| Changes in investments  | -   | (1,500,176)               | (1,500,176)                             |
| Interest received   | -   | 17,525                    | 17,525                                  |
| <b>Net cash provided (used) by investing activities</b>   | -   | (1,482,651)               | (1,482,651)                             |
| <b>Net change in cash and cash equivalents</b>  | (22,052)  | (180,688)                 | (202,740)                               |
| <b>Cash and cash equivalents, July 1, 2015</b>  | 52,632  | 3,673,368                 | 3,726,000                               |
| <b>Cash and cash equivalents, June 30, 2016</b>   | <u>\$ 30,580</u>                                  | <u>\$ 3,492,680</u>       | <u>\$ 3,523,260</u>                     |
| <b>Reconciliation of operating income to net cash<br/>provided (used) by operating activities</b> |   |                           |   |
| Operating income (loss)   | \$ 6,911  | \$ 1,155,786              | \$ 1,162,697                            |
| Adjustments to reconcile operating income to net<br>cash provided (used) by operating activities  |   |                           |   |
| Depreciation  | 21,593  | -                         | 21,593                                  |
| Changes in assets and liabilities:  |   |                           |   |
| Receivables   | (5,850)   | -                         | (5,850)                                 |
| Accounts payable  | 585   | -                         | 585                                     |
| Accrued insurance claims  | -   | 146,177                   | 146,177                                 |
| Accrued salaries and benefits   | 399   | -                         | 399                                     |
| <b>Net cash provided (used) by operating activities</b>   | <u>\$ 23,638</u>                                  | <u>\$ 1,301,963</u>       | <u>\$ 1,325,601</u>                     |



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                  | <b>Budget<br/>Adopted</b>   | <b>Budget<br/>Final</b>     | <b>Actual</b>               | <b>Variance with<br/>Final Budget</b> |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <b>Revenues:</b>                 |                             |                             |                             |                                       |
| From local sources:              |                             |                             |                             |                                       |
| Taxes-current year's levy        | \$ 22,757,340               | \$ 22,757,340               | \$ 22,685,455               | \$ (71,885)                           |
| Taxes-prior years' levies        | 475,000                     | 475,000                     | 402,989                     | (72,011)                              |
| Tuition                          | 44,000                      | 44,000                      | 26,658                      | (17,342)                              |
| Transportation fees              |                             | -                           | 12,618                      | 12,618                                |
| Investment earnings              | 200,000                     | 200,000                     | 277,606                     | 77,606                                |
| Rentals                          | 160,100                     | 160,100                     | 67,130                      | (92,970)                              |
| Donations                        | 2,000                       | 2,000                       | 1,573                       | (427)                                 |
| Services provided charter school | 225,000                     | 225,000                     | 255,924                     | 30,924                                |
| Miscellaneous                    | 275,000                     | 275,000                     | 159,863                     | (115,137)                             |
| Total local sources              | <u>24,138,440</u>           | <u>24,138,440</u>           | <u>23,889,816</u>           | <u>(248,624)</u>                      |
| From intermediate sources:       |                             |                             |                             |                                       |
| County school fund               | 190,000                     | 190,000                     | 78,317                      | (111,683)                             |
| ESD apportionment                | 1,516,180                   | 1,516,180                   | 1,571,056                   | 54,876                                |
| Total intermediate sources       | <u>1,706,180</u>            | <u>1,706,180</u>            | <u>1,649,373</u>            | <u>(56,807)</u>                       |
| From state sources:              |                             |                             |                             |                                       |
| State school fund                | 68,798,807                  | 68,798,807                  | 70,306,186                  | 1,507,379                             |
| Common school fund               | 997,484                     | 997,484                     | 1,154,814                   | 157,330                               |
| Total state sources              | <u>69,796,291</u>           | <u>69,796,291</u>           | <u>71,461,000</u>           | <u>1,664,709</u>                      |
| From federal sources:            |                             |                             |                             |                                       |
| Federal forest fees              | 400,000                     | 400,000                     | 533,937                     | 133,937                               |
| Other federal funds              | 2,500                       | 2,500                       | 11,025                      | 8,525                                 |
| Total federal sources            | <u>402,500</u>              | <u>402,500</u>              | <u>544,962</u>              | <u>142,462</u>                        |
| From other sources:              |                             |                             |                             |                                       |
| Sale of fixed assets             | 2,500                       | 2,500                       | -                           | (2,500)                               |
| Total other sources              | <u>2,500</u>                | <u>2,500</u>                | <u>-</u>                    | <u>(2,500)</u>                        |
| <b>Total revenues</b>            | <b><u>\$ 96,045,911</u></b> | <b><u>\$ 96,045,911</u></b> | <b><u>\$ 97,545,151</u></b> | <b><u>\$ 1,499,240</u></b>            |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

| <b>Expenditures:</b>         | <b>Budget<br/>Adopted</b> | <b>Budget<br/>Final</b> | <b>Actual</b>     | <b>Variance with<br/>Final Budget</b> |
|------------------------------|---------------------------|-------------------------|-------------------|---------------------------------------|
| Instruction:                 |                           |                         |                   |                                       |
| Regular programs:            |                           |                         |                   |                                       |
| Elementary school            | \$ 20,907,601             | \$ 21,507,601           | \$ 21,388,722     | \$ 118,879                            |
| Elementary co-curricular     | 29,548                    | 29,548                  | 29,923            | (375)                                 |
| Middle school                | 8,998,588                 | 8,998,588               | 8,750,576         | 248,012                               |
| Middle school co-curricular  | 26,691                    | 26,691                  | 23,474            | 3,217                                 |
| High school                  | 10,805,636                | 10,805,636              | 10,846,522        | (40,886)                              |
| High school co-curricular    | -                         | -                       | 85,653            | (85,653)                              |
| Special programs:            |                           |                         |                   |                                       |
| Pre-kindergarten programs    | 260,236                   | 260,236                 | 217,704           | 42,532                                |
| Talented and gifted          | 32,611                    | 32,611                  | 31,480            | 1,131                                 |
| Students with disabilities   | 6,419,337                 | 6,419,337               | 7,239,875         | (820,538)                             |
| Less restrictive programs    | 5,475,705                 | 5,475,705               | 4,962,848         | 512,857                               |
| Early intervention           | 100,000                   | 100,000                 | 70,875            | 29,125                                |
| Remediation                  | 44,669                    | 44,669                  | 20,589            | 24,080                                |
| Alternative education        | 371,001                   | 371,001                 | 360,901           | 10,100                                |
| Payments to charter school   | 4,633,000                 | 4,633,000               | 4,895,499         | (262,499)                             |
| English as a second language | 2,094,036                 | 2,094,036               | 2,023,223         | 70,813                                |
| Teen parent program          | 87,639                    | 87,639                  | 75,367            | 12,272                                |
| Summer School                | -                         | -                       | 375               | (375)                                 |
| Total instruction            | <u>60,286,298</u>         | <u>60,886,298</u>       | <u>61,023,606</u> | <u>(137,308)</u>                      |
| Supporting services:         |                           |                         |                   |                                       |
| Pupils:                      |                           |                         |                   |                                       |
| Attendance and social work   | 528,695                   | 483,695                 | 426,769           | 56,926                                |
| Guidance                     | 1,313,524                 | 1,298,524               | 1,241,138         | 57,386                                |
| Health                       | 766,605                   | 691,605                 | 610,103           | 81,502                                |
| Psychological                | 860,611                   | 860,611                 | 892,980           | (32,369)                              |
| Speech pathology/audiology   | 1,209,466                 | 1,209,466               | 1,328,690         | (119,224)                             |
| Special programs             | 497,906                   | 497,906                 | 478,353           | 19,553                                |
| Instructional staff:         |                           |                         |                   |                                       |
| Improvement of instruction   | 1,095,200                 | 1,061,700               | 927,518           | 134,182                               |
| Educational media            | 977,105                   | 962,105                 | 958,302           | 3,803                                 |
| Assessment                   | 86,223                    | 86,223                  | 178,707           | (92,484)                              |
| Staff development            | 254,249                   | 254,249                 | 193,607           | 60,642                                |
| General administration:      |                           |                         |                   |                                       |
| Board of education           | 173,200                   | 173,200                 | 129,739           | 43,461                                |
| Executive administration     | 386,114                   | 386,114                 | 467,214           | (81,100)                              |
| School administration:       |                           |                         |                   |                                       |
| Office of the principal      | 7,240,826                 | 7,062,826               | 7,090,789         | (27,963)                              |
| Business:                    |                           |                         |                   |                                       |
| Financial services           | 1,430,868                 | 1,429,368               | 1,504,691         | (75,323)                              |
| Operation and maintenance    | 9,014,469                 | 8,918,469               | 8,884,563         | 33,906                                |
| Pupil transportation         | 4,156,931                 | 4,042,931               | 4,058,029         | (15,098)                              |
| Internal services            | 436,759                   | 436,759                 | 407,643           | 29,116                                |

| <u>Salaries</u>   | <u>Employee<br/>Benefits</u> | <u>Purchased<br/>Services</u> | <u>Supplies<br/>Materials</u> | <u>Capital<br/>Outlay</u> | <u>Other<br/>Objects</u> |
|-------------------|------------------------------|-------------------------------|-------------------------------|---------------------------|--------------------------|
| \$ 12,514,448     | \$ 7,729,449                 | \$ 149,371                    | \$ 995,454                    | \$ -                      | \$ -                     |
| 22,289            | 7,475                        | -                             | 159                           | -                         | -                        |
| 5,319,953         | 3,261,045                    | 53,972                        | 115,606                       | -                         | -                        |
| 17,730            | 5,744                        | -                             | -                             | -                         | -                        |
| 6,612,371         | 3,868,095                    | 144,290                       | 220,897                       | -                         | 869                      |
| 1,377             | 437                          | 83,839                        | -                             | -                         | -                        |
| 109,249           | 96,384                       | 645                           | 11,258                        | -                         | 168                      |
| 22,091            | 7,289                        | 136                           | 1,964                         | -                         | -                        |
| 3,760,656         | 2,269,173                    | 1,154,989                     | 55,057                        | -                         | -                        |
| 2,928,239         | 1,719,421                    | 289,123                       | 26,065                        | -                         | -                        |
| -                 | -                            | 70,875                        | -                             | -                         | -                        |
| 15,509            | 5,080                        | -                             | -                             | -                         | -                        |
| 163,454           | 114,826                      | 50,708                        | 31,913                        | -                         | -                        |
| -                 | -                            | 4,895,499                     | -                             | -                         | -                        |
| 1,282,353         | 726,954                      | 5,488                         | 8,428                         | -                         | -                        |
| 46,961            | 25,996                       | 279                           | 2,131                         | -                         | -                        |
| -                 | -                            | 375                           | -                             | -                         | -                        |
| <u>32,816,680</u> | <u>19,837,368</u>            | <u>6,899,589</u>              | <u>1,468,932</u>              | <u>-</u>                  | <u>1,037</u>             |
| 197,525           | 91,747                       | 136,675                       | 822                           | -                         | -                        |
| 784,105           | 448,552                      | 7,301                         | 1,180                         | -                         | -                        |
| 367,202           | 227,261                      | 8,691                         | 6,949                         | -                         | -                        |
| 588,674           | 290,261                      | 4,184                         | 9,861                         | -                         | -                        |
| 872,403           | 446,550                      | 5,504                         | 4,233                         | -                         | -                        |
| 297,557           | 150,639                      | 14,812                        | 14,155                        | -                         | 1,190                    |
| 582,370           | 283,170                      | 14,446                        | 43,811                        | -                         | 3,721                    |
| 466,098           | 310,517                      | 81,850                        | 99,837                        | -                         | -                        |
| 20,741            | 13,020                       | 38,681                        | 106,265                       | -                         | -                        |
| 112,772           | 40,079                       | 40,716                        | 40                            | -                         | -                        |
| -                 | -                            | 106,296                       | 3,930                         | -                         | 19,513                   |
| 330,046           | 123,835                      | 7,094                         | 4,236                         | -                         | 2,003                    |
| 4,479,208         | 2,425,600                    | 72,761                        | 93,115                        | -                         | 20,105                   |
| 656,121           | 393,898                      | 28,999                        | 198,572                       | 5,000                     | 222,101                  |
| 3,243,601         | 2,118,084                    | 2,297,171                     | 754,963                       | 146,159                   | 324,585                  |
| 1,885,892         | 1,323,493                    | 237,498                       | 484,367                       | 45,235                    | 81,544                   |
| 120,088           | 74,334                       | 165,327                       | 7,301                         | 39,750                    | 843                      |

Continued on page 78

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL, Continued**  
**For the Year Ended June 30, 2016**

|   | <u>Budget</u>                | <u>Budget<br/>Final</u>      | <u>Actual</u>               | <u>Variance with<br/>Final Budget</u> |
|---|------------------------------|------------------------------|-----------------------------|---------------------------------------|
| Supporting services, continued:         |                              |                              |                             |                                       |
| Central:                                |                              |                              |                             |                                       |
| Planning, research, evaluation          | \$ 7,500                     | \$ 7,500                     | \$ 2,477                    | \$ 5,023                              |
| Information services                    | 213,355                      | 213,355                      | 215,160                     | (1,805)                               |
| Staff services                          | 597,158                      | 582,158                      | 593,962                     | (11,804)                              |
| Technology                              | 2,434,477                    | 2,422,477                    | 2,348,240                   | 74,237                                |
| Records management                      | 19,646                       | 19,646                       | 19,753                      | (107)                                 |
| Total supporting services               | 33,700,887                   | 33,100,887                   | 32,958,427                  | 142,460                               |
| Facilities acquisition and construction | 2,000                        | 2,000                        | -                           | 2,000                                 |
| Debt service                            | 12,300                       | 12,300                       | 12,288                      | 12                                    |
| Transfers to other funds                | 1,177,858                    | 1,177,858                    | 1,177,858                   | -                                     |
| General operating contingency           | 1,273,619                    | 1,273,619                    | -                           | 1,273,619                             |
| Unappropriated ending fund balance      | 4,000,000                    | 4,000,000                    | -                           | 4,000,000                             |
| <b>Total expenditures</b>               | <b><u>\$ 100,452,962</u></b> | <b><u>\$ 100,452,962</u></b> | <b><u>\$ 95,172,179</u></b> | <b><u>\$ 5,280,783</u></b>            |

Continued from page 77

| Actual Expenditures Classified by Object |                      |                      |                     |                   |                     |
|--|----------------------|----------------------|---------------------|-------------------|---------------------|
| Salaries                                 | Employee Benefits    | Purchased Services   | Supplies Materials  | Capital Outlay    | Other Objects       |
| \$ -                                     | \$ -                 | \$ 2,477             | \$ -                | \$ -              | \$ -                |
| 107,590                                  | 58,707               | 36,640               | 11,424              | -                 | 799                 |
| 313,339                                  | 146,996              | 85,699               | 38,143              | -                 | 9,785               |
| 817,466                                  | 409,060              | 356,890              | 726,623             | 37,901            | 300                 |
| 11,013                                   | 8,117                | 239                  | -                   | -                 | 384                 |
| 16,253,811                               | 9,383,920            | 3,749,951            | 2,609,827           | 274,045           | 686,873             |
| -  | -                    | -                    | -                   | -                 | -                   |
| -  | -                    | -                    | -                   | -                 | -                   |
| -  | -                    | -                    | -                   | -                 | 12,288              |
| -  | -                    | -                    | -                   | -                 | 1,177,858           |
| -  | -                    | -                    | -                   | -                 | -                   |
| -  | -                    | -                    | -                   | -                 | -                   |
| <u>\$ 49,070,491</u>                     | <u>\$ 29,221,288</u> | <u>\$ 10,649,540</u> | <u>\$ 4,078,759</u> | <u>\$ 274,045</u> | <u>\$ 1,878,056</u> |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**GRANTS AND CONTRACTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                            | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u> | <u>Actual</u>     | <u>Variance with<br/>Final Budget</u> |
|----------------------------|---------------------------|-------------------------|-------------------|---------------------------------------|
| <b>Revenues:</b>           |                           |                         |                   |                                       |
| From local sources:        |                           |                         |                   |                                       |
| Investment earnings        | \$ 7,000                  | \$ 7,000                | \$ 6,767          | \$ (233)                              |
| Donations                  | 283,465                   | 283,465                 | 265,831           | (17,634)                              |
| Miscellaneous              | 451,269                   | 451,269                 | 600,140           | 148,871                               |
| Other local sources        | 564,447                   | 564,447                 | 648,537           | 84,090                                |
| Total local sources        | <u>1,306,181</u>          | <u>1,306,181</u>        | <u>1,521,275</u>  | <u>215,094</u>                        |
| From state sources:        |                           |                         |                   |                                       |
| SSF Transportation         | 324,800                   | 324,800                 | 323,497           | (1,303)                               |
| Other                      | 1,264,800                 | 1,264,800               | 1,819,647         | 554,847                               |
| Total state sources        | <u>1,589,600</u>          | <u>1,589,600</u>        | <u>2,143,144</u>  | <u>553,544</u>                        |
| From federal sources:      |                           |                         |                   |                                       |
| Title IA of IASA           | 3,550,000                 | 3,550,000               | 3,148,763         | (401,237)                             |
| Special Education          | 1,962,672                 | 1,962,672               | 1,701,884         | (260,788)                             |
| Title IIA-Quality Teachers | 470,800                   | 470,800                 | 383,146           | (87,654)                              |
| Arts in Education          | 545,543                   | 545,543                 | 507,666           | (37,877)                              |
| 21st Century Learning      | 600,000                   | 600,000                 | 516,748           | (83,252)                              |
| Other                      | 395,823                   | 395,823                 | 722,788           | 326,965                               |
| Total federal sources      | <u>7,524,838</u>          | <u>7,524,838</u>        | <u>6,980,995</u>  | <u>(543,843)</u>                      |
| Total revenues             | <u>10,420,619</u>         | <u>10,420,619</u>       | <u>10,645,414</u> | <u>224,795</u>                        |
| <b>Expenditures:</b>       |                           |                         |                   |                                       |
| Instruction:               |                           |                         |                   |                                       |
| Salaries                   | 2,978,808                 | 2,978,808               | 3,041,117         | (62,309)                              |
| Employee benefits          | 2,051,880                 | 2,051,880               | 1,809,602         | 242,278                               |
| Purchased services         | 1,054,059                 | 1,054,059               | 1,122,969         | (68,910)                              |
| Supplies and materials     | 379,186                   | 379,186                 | 371,387           | 7,799                                 |
| Capital outlay             | -                         | -                       | -                 | -                                     |
| Other                      | 3,695                     | 3,695                   | 1,183             | 2,512                                 |
| Total instruction          | <u>6,467,628</u>          | <u>6,467,628</u>        | <u>6,346,258</u>  | <u>121,370</u>                        |

Continued on page 81

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**GRANTS AND CONTRACTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL, Continued**  
**For the Year Ended June 30, 2016**

|                                   | <u>Budget<br/>Adopted</u>  | <u>Budget<br/>Final</u>    | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|
| Supporting services:              |                            |                            |                            |                                       |
| Salaries                          | \$ 1,402,428               | \$ 1,402,428               | \$ 1,462,871               | \$ (60,443)                           |
| Employee benefits                 | 732,362                    | 732,362                    | 639,061                    | 93,301                                |
| Purchased services                | 986,519                    | 986,519                    | 893,891                    | 92,628                                |
| Supplies and materials            | 289,055                    | 247,055                    | 111,668                    | 135,387                               |
| Capital outlay                    | 950,000                    | 950,000                    | 968,592                    | (18,592)                              |
| Other                             | 365,898                    | 365,898                    | 470,386                    | (104,488)                             |
| Total supporting services         | <u>4,726,262</u>           | <u>4,684,262</u>           | <u>4,546,469</u>           | <u>137,793</u>                        |
| Community services:               |                            |                            |                            |                                       |
| Salaries                          | 191,652                    | 191,652                    | 180,399                    | 11,253                                |
| Employee benefits                 | 124,558                    | 124,558                    | 101,368                    | 23,190                                |
| Purchased services                | 1,650                      | 1,650                      | 27,024                     | (25,374)                              |
| Supplies and materials            | 33,304                     | 33,304                     | 64,222                     | (30,918)                              |
| Capital outlay                    | -                          | -                          | -                          | -                                     |
| Other                             | 1,833                      | 1,833                      | 385                        | 1,448                                 |
| Total community services          | <u>352,997</u>             | <u>352,997</u>             | <u>373,398</u>             | <u>(20,401)</u>                       |
| Debt services:                    |                            |                            |                            |                                       |
| Principal                         | 297,000                    | 339,000                    | 338,256                    | 744                                   |
| Interest                          | 42,000                     | 42,000                     | 41,638                     | 362                                   |
| Total debt services               | <u>339,000</u>             | <u>381,000</u>             | <u>379,894</u>             | <u>1,106</u>                          |
| Total expenditures                | <u>11,885,887</u>          | <u>11,885,887</u>          | <u>11,646,019</u>          | <u>239,868</u>                        |
| <b>Net change in fund balance</b> | <b>(1,465,268)</b>         | <b>(1,465,268)</b>         | <b>(1,000,605)</b>         | <b>464,663</b>                        |
| Transfers from other funds        | 100,000                    | 100,000                    | 100,000                    | -                                     |
| Sale of fixed assets              | -                          | -                          | 1,593                      | 1,593                                 |
| Lease purchase receipts           | 940,000                    | 940,000                    | 940,000                    | -                                     |
| Beginning fund balance            | 1,677,925                  | 1,677,925                  | 1,724,120                  | 46,195                                |
| <b>Ending fund balance</b>        | <b><u>\$ 1,252,657</u></b> | <b><u>\$ 1,252,657</u></b> | <b><u>\$ 1,765,108</u></b> | <b><u>\$ 512,451</u></b>              |

Continued from page 80

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                       | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u>  | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|---------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------------------|
| <b>Revenues:</b>                      |                           |                          |                          |                                       |
| From local sources:                   |                           |                          |                          |                                       |
| Taxes - current year's levy           | \$ 5,900,000              | \$ 5,900,000             | \$ 5,863,915             | \$ (36,085)                           |
| Taxes - prior years' levies           | 75,000                    | 75,000                   | 89,668                   | 14,668                                |
| Investment earnings                   | 40,200                    | 40,200                   | 36,573                   | (3,627)                               |
| Assessments from other funds          | <u>4,700,000</u>          | <u>4,700,000</u>         | <u>5,106,456</u>         | <u>406,456</u>                        |
| Total local sources                   | 10,715,200                | 10,715,200               | 11,096,612               | 381,412                               |
| From Federal sources                  |                           | -                        | -                        | -                                     |
| Total revenues                        | <u>10,715,200</u>         | <u>10,715,200</u>        | <u>11,096,612</u>        | <u>381,412</u>                        |
| <b>Expenditures:</b>                  |                           |                          |                          |                                       |
| Debt service:                         |                           |                          |                          |                                       |
| Principal - QZAB                      | 78,858                    | 78,858                   | 78,857                   | 1                                     |
| Principal - PERS issue                | 2,140,000                 | 2,140,000                | 2,140,000                | -                                     |
| Principal - 2006 & 2007 issues        | 2,379,907                 | 2,379,907                | 2,379,907                | -                                     |
| Principal - 2015 issue                | 240,000                   | 240,000                  | 240,000                  | -                                     |
| Interest - PERS issue                 | 2,528,464                 | 2,528,464                | 2,528,464                | -                                     |
| Interest - 2006 & 2007 issues         | 1,322,093                 | 1,322,093                | 1,322,093                | -                                     |
| Interest - 2015 issue                 | 2,108,069                 | 2,108,069                | 2,108,069                | -                                     |
| Interest - 2015 refunding bonds       | <u>321,700</u>            | <u>321,700</u>           | <u>321,700</u>           | <u>-</u>                              |
| Total expenditures                    | <u>11,119,091</u>         | <u>11,119,091</u>        | <u>11,119,090</u>        | <u>1</u>                              |
| <b>Net change in fund balance</b>     | <u>(403,891)</u>          | <u>(403,891)</u>         | <u>(22,478)</u>          | <u>381,413</u>                        |
| <b>Other Financing Sources (Uses)</b> |                           |                          |                          |                                       |
| Transfers from other funds            | 78,858                    | 78,858                   | 78,858                   | -                                     |
| Beginning Fund Balance                | <u>460,000</u>            | <u>460,000</u>           | <u>502,016</u>           | <u>42,016</u>                         |
| <b>Ending Fund Balance</b>            | <u><u>\$ 134,967</u></u>  | <u><u>\$ 134,967</u></u> | <u><u>\$ 558,396</u></u> | <u><u>\$ 423,429</u></u>              |



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**NUTRITION SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                   | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u>  | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|---------------------------|--------------------------|--------------------------|---------------------------------------|
| <b>Revenues:</b>                  |                           |                          |                          |                                       |
| From local sources:               |                           |                          |                          |                                       |
| Meal sales                        | \$ 515,000                | \$ 515,000               | \$ 357,641               | \$ (157,359)                          |
| Miscellaneous                     | <u>5,000</u>              | <u>5,000</u>             | <u>19,788</u>            | <u>14,788</u>                         |
| Total local sources               | 520,000                   | 520,000                  | 377,429                  | (142,571)                             |
| From state sources                | 48,000                    | 48,000                   | 62,548                   | 14,548                                |
| From federal sources              | <u>3,377,942</u>          | <u>3,377,942</u>         | <u>3,673,123</u>         | <u>295,181</u>                        |
| Total revenues                    | <u>3,945,942</u>          | <u>3,945,942</u>         | <u>4,113,100</u>         | <u>167,158</u>                        |
| <b>Expenditures:</b>              |                           |                          |                          |                                       |
| Community Services:               |                           |                          |                          |                                       |
| Salaries                          | 1,155,399                 | 1,155,399                | 1,174,559                | (19,160)                              |
| Employee benefits                 | 976,963                   | 976,963                  | 821,874                  | 155,089                               |
| Purchased services                | 128,500                   | 128,500                  | 91,812                   | 36,688                                |
| Supplies and materials            | 1,573,500                 | 1,573,500                | 1,620,861                | (47,361)                              |
| Capital outlay                    | 45,000                    | 45,000                   | 57,047                   | (12,047)                              |
| Other objects                     | <u>1,500</u>              | <u>1,500</u>             | <u>832</u>               | <u>668</u>                            |
| Total expenditures                | <u>3,880,862</u>          | <u>3,880,862</u>         | <u>3,766,985</u>         | <u>113,877</u>                        |
| <b>Net change in fund balance</b> | <b>65,080</b>             | <b>65,080</b>            | <b>346,115</b>           | <b>281,035</b>                        |
| Beginning fund balance            | <u>99,080</u>             | <u>99,080</u>            | <u>117,182</u>           | <u>18,102</u>                         |
| <b>Ending fund balance</b>        | <b><u>\$ 164,160</u></b>  | <b><u>\$ 164,160</u></b> | <b><u>\$ 463,297</u></b> | <b><u>\$ 299,137</u></b>              |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**CO-CURRICULAR FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

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|                                   | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u> | <u>Actual</u>      | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|---------------------------|-------------------------|--------------------|---------------------------------------|
| <b>Revenues:</b>                  |                           |                         |                    |                                       |
| From local sources:               |                           |                         |                    |                                       |
| Student activities                | \$ 185,000                | \$ 185,000              | \$ 173,923         | \$ (11,077)                           |
| Total local sources               | <u>185,000</u>            | <u>185,000</u>          | <u>173,923</u>     | <u>(11,077)</u>                       |
| <b>Expenditures:</b>              |                           |                         |                    |                                       |
| Instruction:                      |                           |                         |                    |                                       |
| Salaries                          | 656,671                   | 656,671                 | 723,018            | (66,347)                              |
| Employee benefits                 | 205,716                   | 205,716                 | 228,483            | (22,767)                              |
| Purchased services                | 254,562                   | 254,562                 | 162,230            | 92,332                                |
| Supplies and materials            | 60,000                    | 60,000                  | 48,685             | 11,315                                |
| Capital outlay                    | -                         | -                       | -                  | -                                     |
| Other                             | <u>10,000</u>             | <u>10,000</u>           | <u>10,507</u>      | <u>(507)</u>                          |
| Total expenditures                | <u>1,186,949</u>          | <u>1,186,949</u>        | <u>1,172,923</u>   | <u>14,026</u>                         |
| <b>Net change in fund balance</b> | <b>(1,001,949)</b>        | <b>(1,001,949)</b>      | <b>(999,000)</b>   | <b>2,949</b>                          |
| Transfer from other funds         | 999,000                   | 999,000                 | 999,000            | -                                     |
| Beginning fund balance            | <u>2,949</u>              | <u>2,949</u>            | <u>-</u>           | <u>(2,949)</u>                        |
| <b>Ending fund balance</b>        | <u><u>\$ -</u></u>        | <u><u>\$ -</u></u>      | <u><u>\$ -</u></u> | <u><u>\$ -</u></u>                    |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**STUDENT BODY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

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|                                   | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u>  | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|---------------------------|--------------------------|----------------------------|---------------------------------------|
| <b>Revenues:</b>                  |                           |                          |                            |                                       |
| From local sources:               |                           |                          |                            |                                       |
| Investment earnings               | \$ 5,000                  | \$ 5,000                 | \$ 2,428                   | \$ (2,572)                            |
| Student activities                | 1,970,000                 | 1,970,000                | 1,915,510                  | (54,490)                              |
| Donations                         | -                         | -                        | 38,713                     | 38,713                                |
| Miscellaneous revenue             | 40,000                    | 40,000                   | 95,031                     | 55,031                                |
| Other local sources               | <u>5,000</u>              | <u>5,000</u>             | <u>6,730</u>               | <u>1,730</u>                          |
| Total local sources               | <u>2,020,000</u>          | <u>2,020,000</u>         | <u>2,058,412</u>           | <u>38,412</u>                         |
| <b>Expenditures:</b>              |                           |                          |                            |                                       |
| Instruction:                      |                           |                          |                            |                                       |
| Purchased services                | 519,000                   | 519,000                  | 406,005                    | 112,995                               |
| Supplies and materials            | 1,192,000                 | 1,192,000                | 1,209,262                  | (17,262)                              |
| Other                             | <u>339,000</u>            | <u>339,000</u>           | <u>426,583</u>             | <u>(87,583)</u>                       |
| Total instruction                 | <u>2,050,000</u>          | <u>2,050,000</u>         | <u>2,041,850</u>           | <u>8,150</u>                          |
| <b>Net change in fund balance</b> | <b>(30,000)</b>           | <b>(30,000)</b>          | <b>16,562</b>              | <b>46,562</b>                         |
| Beginning fund balance            | <u>880,000</u>            | <u>880,000</u>           | <u>1,031,291</u>           | <u>151,291</u>                        |
| <b>Ending fund balance</b>        | <u><b>\$ 850,000</b></u>  | <u><b>\$ 850,000</b></u> | <u><b>\$ 1,047,853</b></u> | <u><b>\$ 197,853</b></u>              |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                   | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u> | <u>Actual</u>       | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|---------------------------|-------------------------|---------------------|---------------------------------------|
| <b>Revenues:</b>                  |                           |                         |                     |                                       |
| From local sources                |                           |                         |                     |                                       |
| Investment earnings               | \$ -                      | \$ -                    | \$ 2,462            | \$ 2,462                              |
| Rents                             | 64,000                    | 64,000                  | 452,812             | 388,812                               |
| Miscellaneous                     | -                         | -                       | 8,744               | 8,744                                 |
| Other Local Sources               | -                         | -                       | 1,960               | 1,960                                 |
|                                   | <u>64,000</u>             | <u>64,000</u>           | <u>465,978</u>      | <u>401,978</u>                        |
| From state sources                | -                         | -                       | 147,729             | 147,729                               |
|                                   | <u>64,000</u>             | <u>64,000</u>           | <u>613,707</u>      | <u>549,707</u>                        |
| <b>Expenditures:</b>              |                           |                         |                     |                                       |
| Supporting services:              |                           |                         |                     |                                       |
| Purchased services                | 87,160                    | 512,160                 | 96,056              | 416,104                               |
| Supplies and materials            | 10,213                    | 10,213                  | 17,742              | (7,529)                               |
| Capital outlay                    | -                         | -                       | 5,252               | (5,252)                               |
| Other                             | -                         | -                       | 59                  | (59)                                  |
|                                   | <u>97,373</u>             | <u>522,373</u>          | <u>119,109</u>      | <u>403,264</u>                        |
| Acquisition/construction:         |                           |                         |                     |                                       |
| Purchased services                | 75,000                    | 75,000                  | 53,566              | 21,434                                |
| Supplies and materials            | -                         | -                       | 870                 | (870)                                 |
| Capital outlay                    | -                         | -                       | 2,435,878           | (2,435,878)                           |
| Other                             | -                         | 3,575,000               | 3,625               | 3,571,375                             |
|                                   | <u>75,000</u>             | <u>3,650,000</u>        | <u>2,493,939</u>    | <u>1,156,061</u>                      |
| Total acquisition/construction    | <u>75,000</u>             | <u>3,650,000</u>        | <u>2,493,939</u>    | <u>1,156,061</u>                      |
| Total expenditures                | <u>172,373</u>            | <u>4,172,373</u>        | <u>2,613,048</u>    | <u>1,559,325</u>                      |
| <b>Net change in fund balance</b> | <b>(108,373)</b>          | <b>(4,108,373)</b>      | <b>(1,999,341)</b>  | <b>2,109,032</b>                      |
| Issuance of debt                  | -                         | 4,000,000               | 4,000,000           |                                       |
| Sale of fixed assets              | -                         | -                       | 4,200               | 4,200                                 |
| Beginning fund balance            | <u>108,373</u>            | <u>108,373</u>          | <u>112,378</u>      | <u>4,005</u>                          |
| <b>Ending fund balance</b>        | <b>\$ -</b>               | <b>\$ -</b>             | <b>\$ 2,117,237</b> | <b>\$ 2,117,237</b>                   |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**BOND FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                      | <u>Budget<br/>Adopted</u>   | <u>Budget<br/>Final</u>     | <u>Actual</u>               | <u>Variance with<br/>Final Budget</u> |
|--------------------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|
| <b>Revenues:</b>                     |                             |                             |                             |                                       |
| From local sources:                  |                             |                             |                             |                                       |
| Investment earnings                  | \$ 665,500                  | \$ 665,500                  | \$ 489,067                  | \$ (176,433)                          |
| Miscellaneous revenue                | 337,500                     | 337,500                     | 339,287                     | 1,787                                 |
| Other local sources                  | 40,000                      | 40,000                      | 45,000                      | 5,000                                 |
| Total local sources                  | <u>1,043,000</u>            | <u>1,043,000</u>            | <u>873,354</u>              | <u>(169,646)</u>                      |
| <b>Expenditures:</b>                 |                             |                             |                             |                                       |
| Instruction:                         |                             |                             |                             |                                       |
| Purchased services                   | -                           | -                           | 241,255                     | (241,255)                             |
| Supplies and materials               | -                           | -                           | 1,774,409                   | (1,774,409)                           |
| Capital outlay                       | -                           | -                           | 192,243                     | (192,243)                             |
| Total instruction services           | <u>-</u>                    | <u>-</u>                    | <u>2,207,907</u>            | <u>(2,207,907)</u>                    |
| Supporting services:                 |                             |                             |                             |                                       |
| Salaries                             | 303,177                     | 303,177                     | 307,501                     | (4,324)                               |
| Employee benefits                    | 135,989                     | 135,989                     | 151,631                     | (15,642)                              |
| Purchased services                   | 3,296,410                   | 3,296,410                   | 260,800                     | 3,035,610                             |
| Supplies and materials               | 10,907,000                  | 10,907,000                  | 782,696                     | 10,124,304                            |
| Capital outlay                       | 250,000                     | 250,000                     | 557,778                     | (307,778)                             |
| Other                                | -                           | -                           | 1,000                       | (1,000)                               |
| Total supporting services            | <u>14,892,576</u>           | <u>14,892,576</u>           | <u>2,061,406</u>            | <u>12,831,170</u>                     |
| Acquisition & Construction Services: |                             |                             |                             |                                       |
| Purchased services                   | 1,795,000                   | 1,795,000                   | 4,326,913                   | (2,531,913)                           |
| Supplies and materials               | 10,000                      | 10,000                      | 58,665                      | (48,665)                              |
| Capital outlay                       | 30,060,000                  | 30,060,000                  | 6,785,091                   | 23,274,909                            |
| Other                                | 101,000                     | 101,000                     | 169,205                     | (68,205)                              |
| Total acquisition services           | <u>31,966,000</u>           | <u>31,966,000</u>           | <u>11,339,874</u>           | <u>20,626,126</u>                     |
| Total expenditures                   | <u>46,858,576</u>           | <u>46,858,576</u>           | <u>15,609,187</u>           | <u>31,249,389</u>                     |
| <b>Net change in fund balance</b>    | <b>(45,815,576)</b>         | <b>(45,815,576)</b>         | <b>(14,735,833)</b>         | <b>31,079,743</b>                     |
| Beginning fund balance               | <u>70,543,099</u>           | <u>70,543,099</u>           | <u>74,633,685</u>           | <u>4,090,586</u>                      |
| <b>Ending fund balance</b>           | <b><u>\$ 24,727,523</u></b> | <b><u>\$ 24,727,523</u></b> | <b><u>\$ 59,897,852</u></b> | <b><u>\$ 35,170,329</u></b>           |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**PRINTING & PUBLISHING SERVICES FUND**  
**SCHEDULES OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**For the Year Ended June 30, 2016**

|  | <u>Budget<br/>Adopted</u> | <u>Budget<br/>Final</u> | <u>Actual</u>    | <u>Variance with<br/>Final Budget</u> |
|--|---------------------------|-------------------------|------------------|---------------------------------------|
| <b>Revenues:</b>                         |                           |                         |                  |                                       |
| Printing charges assessed to other funds | \$ 648,000                | \$ 648,000              | \$ 660,580       | \$ 12,580                             |
| Investment earnings                      | 500                       | 500                     | -                | (500)                                 |
| Revenues from other agencies             | 120,000                   | 120,000                 | 140,400          | 20,400                                |
| Miscellaneous revenue                    | -                         | -                       | -                | -                                     |
| Other local sources                      | -                         | -                       | 3                | 3                                     |
| Total revenues                           | <u>768,500</u>            | <u>768,500</u>          | <u>800,983</u>   | <u>32,483</u>                         |
| <b>Expenditures:</b>                     |                           |                         |                  |                                       |
| Supporting services:                     |                           |                         |                  |                                       |
| Salaries                                 | 244,100                   | 244,100                 | 248,556          | (4,456)                               |
| Employee benefits                        | 148,169                   | 148,169                 | 151,563          | (3,394)                               |
| Purchased services                       | 220,140                   | 220,140                 | 193,347          | 26,793                                |
| Supplies and materials                   | 162,500                   | 162,500                 | 178,793          | (16,293)                              |
| Capital outlay                           | 22,000                    | 22,000                  | 22,350           | (350)                                 |
| Other                                    | 220                       | 220                     | 220              | -                                     |
| Total supporting services                | <u>797,129</u>            | <u>797,129</u>          | <u>794,829</u>   | <u>2,300</u>                          |
| Debt services:                           |                           |                         |                  |                                       |
| Principal - copier lease                 | 21,864                    | 21,864                  | 21,864           | -                                     |
| Interest - copier lease                  | 1,476                     | 1,476                   | 1,476            | -                                     |
| Total debt services                      | <u>23,340</u>             | <u>23,340</u>           | <u>23,340</u>    | <u>-</u>                              |
| Total expenditures                       | <u>820,469</u>            | <u>820,469</u>          | <u>818,169</u>   | <u>2,300</u>                          |
| <b>Net change in fund balance</b>        | <b>(51,969)</b>           | <b>(51,969)</b>         | <b>(17,186)</b>  | <b>34,783</b>                         |
| Lease proceeds                           | -                         | -                       | -                | -                                     |
| Beginning fund balance                   | <u>52,559</u>             | <u>52,559</u>           | <u>52,931</u>    | <u>372</u>                            |
| <b>Ending fund balance</b>               | <b>\$ 590</b>             | <b>\$ 590</b>           | <b>\$ 35,745</b> | <b>\$ 35,155</b>                      |

**Reconciliation to GAAP basis**

|   |                  |
|---|------------------|
| Ending fund balance, June 30, 2016              | \$ 35,745        |
| Accrued interest payable                        | (242)            |
| Capital assets, net of accumulated depreciation | 109,045          |
| Capital lease                                   | <u>(51,050)</u>  |
| Net Position June 30, 2016                      | <u>\$ 93,498</u> |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**INSURANCE FUND**  
**SCHEDULES OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET (NON-GAAP) AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                   | <u>Budget<br/>Adopted</u>  | <u>Budget<br/>Final</u>    | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|-----------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|
| <b>Revenues:</b>                  |                            |                            |                            |                                       |
| Assessments from other funds      | \$ 19,000,000              | \$ 19,000,000              | \$ 17,414,125              | \$ (1,585,875)                        |
| Investment earnings               | 15,000                     | 15,000                     | 19,940                     | 4,940                                 |
| Miscellaneous revenue             | -                          | -                          | 10,580                     | 10,580                                |
| Total revenues                    | <u>19,015,000</u>          | <u>19,015,000</u>          | <u>17,444,645</u>          | <u>(1,570,355)</u>                    |
| <b>Expenditures:</b>              |                            |                            |                            |                                       |
| Supporting services:              |                            |                            |                            |                                       |
| Salaries                          | 47,589                     | 47,589                     | 47,579                     | 10                                    |
| Employee benefits                 | 19,028,571                 | 19,028,571                 | 16,149,822                 | 2,878,749                             |
| Purchased services                | -                          | -                          | 9,425                      | (9,425)                               |
| Supplies and materials            | -                          | -                          | 2,948                      | (2,948)                               |
| Other                             | 25,000                     | 25,000                     | 59,145                     | (34,145)                              |
| Total supporting services         | <u>19,101,160</u>          | <u>19,101,160</u>          | <u>16,268,919</u>          | <u>2,832,241</u>                      |
| <b>Net change in fund balance</b> | <b>(86,160)</b>            | <b>(86,160)</b>            | <b>1,175,726</b>           | <b>1,261,886</b>                      |
| Beginning fund balance            | <u>2,500,000</u>           | <u>2,500,000</u>           | <u>2,891,387</u>           | <u>391,387</u>                        |
| <b>Ending fund balance</b>        | <b><u>\$ 2,413,840</u></b> | <b><u>\$ 2,413,840</u></b> | <b><u>\$ 4,067,113</u></b> | <b><u>\$ 1,653,273</u></b>            |
| Net Assets, June 30, 2016         |                            |                            | <u>\$ 4,067,113</u>        |                                       |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**VOLUNTARY EARLY RETIREMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2016**

|                                   | <b>Budget<br/>Adopted</b> | <b>Budget<br/>Final</b> | <b>Actual</b>            | <b>Variance with<br/>Final Budget</b> |
|-----------------------------------|---------------------------|-------------------------|--------------------------|---------------------------------------|
| <b>Revenues:</b>                  |                           |                         |                          |                                       |
| Assessments from other funds      | \$ 1,550,000              | \$ 1,550,000            | \$ 1,550,000             | -                                     |
| Total revenues                    | <u>1,550,000</u>          | <u>1,550,000</u>        | <u>1,550,000</u>         | <u>-</u>                              |
| <b>Expenditures:</b>              |                           |                         |                          |                                       |
| Supporting services:              |                           |                         |                          |                                       |
| Pension benefits                  | 200,000                   | 200,000                 | 167,214                  | 32,786                                |
| Post employment benefits          | 1,515,000                 | 1,515,000               | 1,281,281                | 233,719                               |
| Administrative costs              | <u>15,000</u>             | <u>15,000</u>           | <u>7,250</u>             | <u>7,750</u>                          |
| Total expenditures                | <u>1,730,000</u>          | <u>1,730,000</u>        | <u>1,455,745</u>         | <u>274,255</u>                        |
| <b>Net change in fund balance</b> | <b>(180,000)</b>          | <b>(180,000)</b>        | <b>94,255</b>            | <b>274,255</b>                        |
| Beginning fund balance            | <u>200,000</u>            | <u>200,000</u>          | <u>245,644</u>           | <u>45,644</u>                         |
| <b>Ending fund balance</b>        | <b><u>\$ 20,000</u></b>   | <b><u>\$ 20,000</u></b> | <b><u>\$ 339,899</u></b> | <b><u>\$ 319,899</u></b>              |



**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**AGENCY FUNDS**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For the Year Ended June 30, 2016**

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|                                  | <u>Balance<br/>7/1/2015</u> | <u>Additions</u>           | <u>Deductions</u>            | <u>Balance<br/>6/30/2016</u> |
|----------------------------------|-----------------------------|----------------------------|------------------------------|------------------------------|
| <b>Assets</b>                    |                             |                            |                              |                              |
| Pooled cash and cash equivalents | \$ 675,699                  | \$ 3,356,935               | \$ (3,479,150)               | \$ 553,484                   |
| Investments                      | 164,975                     | 4,928                      | (1,692)                      | 168,211                      |
| Accounts receivable              | <u>4,140</u>                | <u>9,635</u>               | <u>(5,779)</u>               | <u>7,996</u>                 |
| <b>Total Assets</b>              | <u><u>\$ 844,814</u></u>    | <u><u>\$ 3,371,498</u></u> | <u><u>\$ (3,486,621)</u></u> | <u><u>\$ 729,691</u></u>     |
| <b>Liabilities</b>               |                             |                            |                              |                              |
| Accounts payable                 | 83,989                      | 1,240,853                  | (1,223,090)                  | 101,752                      |
| Due to other groups              | <u>760,825</u>              | <u>2,124,011</u>           | <u>(2,256,897)</u>           | <u>627,939</u>               |
| <b>Total Liabilities</b>         | <u><u>\$ 844,814</u></u>    | <u><u>\$ 3,364,864</u></u> | <u><u>\$ (3,479,987)</u></u> | <u><u>\$ 729,691</u></u>     |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**SCHEDULE OF PROPERTY TAX TRANSACTIONS & OUTSTANDING BALANCES**  
**For the Year Ended June 30, 2016**

|                          | <b>Tax Year</b>                               | <b>Taxes<br/>Uncollected<br/>July 1, 2015</b> | <b>Add Levy<br/>Extended by<br/>Assessor</b> | <b>(Deduct)<br/>Discounts<br/>Allowed</b> | <b>Add (Deduct)<br/>Cancellations<br/>and Adjustments</b> | <b>(Deduct)<br/>Collections</b> | <b>Taxes<br/>Uncollected<br/>June 30, 2016</b> |
|--------------------------|---|---|--|---|---|---------------------------------|--|
| <b>General Fund</b>      |   |   |  |   |   |                                 |  |
|                          | 2015-16                                       |   | \$ 23,999,795                                | \$ (781,315)                              | \$ 69,408   | \$ (22,639,612)                 | \$ 648,276                                     |
|                          | 2014-15                                       | 647,474                                       | -  | -   | (55,582)  | (200,343)                       | 391,549  |
|                          | 2013-14                                       | 354,801                                       | -  | -   | (16,089)  | (89,259)                        | 249,453  |
|                          | 2012-13                                       | 251,834                                       | -  | -   | (6,075)   | (77,430)                        | 168,329  |
|                          | 2011-12 and prior                             | 571,174                                       | -  | -   | (88,446)  | (35,957)                        | 446,771  |
|                          | Total Prior                                   | 1,825,283                                     | -  | -   | (166,192)   | (402,989)                       | 1,256,102                                      |
|                          | Total General Fund                            | <u>\$ 1,825,283</u>                           | <u>\$ 23,999,795</u>                         | <u>\$ (781,315)</u>                       | <u>\$ (96,784)</u>  | <u>(23,042,601)</u>             | <u>\$ 1,904,378</u>                            |
|                          | Interest on delinquent tax accounts           |   |  |   |   | (96,945)                        |  |
|                          | In lieu of tax, overpayments and foreclosures |   |  |   |   | <u>(45,843)</u>                 |  |
|                          | Total Collections                             |   |  |   |   | <u>\$ (23,185,389)</u>          |  |
| <b>Debt Service Fund</b> |   |   |  |   |   |                                 |  |
|                          | 2015-16                                       | \$ -  | \$ 6,210,472                                 | \$ -                                      | \$ (184,222)  | \$ (5,858,494)                  | \$ 167,756                                     |
|                          | 2014-15                                       | 143,527                                       | -  | -   | (12,321)  | (44,410)                        | 86,796   |
|                          | 2013-14                                       | 79,234  | -  | -   | (3,593)   | (19,933)                        | 55,708   |
|                          | 2012-13                                       | 56,942  | -  | -   | (1,373)   | (17,508)                        | 38,061   |
|                          | 2011-12 and prior                             | 113,276                                       | -  | -   | (17,119)  | (7,817)                         | 88,340   |
|                          | Total Prior                                   | 392,979                                       | -  | -   | (34,406)  | (89,668)                        | 268,905  |
|                          | Total Debt Service Fund                       | <u>\$ 392,979</u>                             | <u>\$ 6,210,472</u>                          | <u>\$ -</u>                               | <u>\$ (218,628)</u>                                       | <u>(5,948,162)</u>              | <u>\$ 436,661</u>                              |
|                          | Interest on delinquent tax accounts           |   |  |   |   | (21,883)                        |  |
|                          | In lieu of tax, overpayments and foreclosures |   |  |   |   | <u>(5,421)</u>                  |  |
|                          | Total Collections                             |   |  |   |   | <u>\$ (5,975,466)</u>           |  |

# STATISTICAL SECTION





**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON  
STATISTICAL SECTION**

This part of the District's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

| <b><u>Contents</u></b>   | <b><u>Page</u></b> |
|--|--------------------|
| <b><i>Financial Trends</i></b>   | 94                 |
| These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over  |                    |
| <b><i>Revenue Capacity</i></b>   | 104                |
| These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.  |                    |
| <b><i>Debt Capacity</i></b>  | 112                |
| These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.                    |                    |
| <b><i>Demographic and Economic Information</i></b>   | 118                |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.   |                    |
| <b><i>Operating Information</i></b>  | 126                |
| These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs. |                    |

Schedule 1  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**NET POSITION**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

|                                  | <u><b>2015-16</b></u>         | <u><b>2014-15</b></u>         | <u><b>2013-14</b></u>       | <u><b>2012-13</b></u>       |
|----------------------------------|-------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>Governmental Activities</b>   |                               |                               |                             |                             |
| Net Position                     |                               |                               |                             |                             |
| Net investment in capital assets | \$ 14,851,238                 | \$ 18,546,791                 | \$ 27,631,443               | \$ 27,926,109               |
| Restricted for debt services     | 13,369,923                    | 13,886,143                    | 3,669,000                   | 3,668,294                   |
| Restricted for other purposes*   | 2,906,336                     | 2,547,984                     | 1,114,864                   | 412,655                     |
| Unrestricted (deficit)           | <u>(83,313,627)</u>           | <u>(51,376,168)</u>           | <u>4,766,515</u>            | <u>(504,126)</u>            |
| Total Net Position               | <u><u>\$ (52,186,130)</u></u> | <u><u>\$ (16,395,250)</u></u> | <u><u>\$ 37,181,822</u></u> | <u><u>\$ 31,502,932</u></u> |

\* Changed Restriction classifications in 2010-11 to be more closely aligned with GASB 54 fund balance classifications.

Source: School District records

| <u>2011-12</u>       | <u>2010-11</u>       | <u>2009-10</u>       | <u>2008-09</u>       | <u>2007-08</u>       | <u>2006-07</u>       |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 25,242,692        | \$ 23,970,134        | \$ 23,669,402        | \$ 22,991,662        | \$ 21,179,423        | \$ 13,924,569        |
| 3,511,069            | 3,375,109            | 3,226,306            | 3,103,432            | 3,028,327            | 3,923,721            |
| 1,123,746            | 1,106,176            | -                    | -                    | -                    | -                    |
| <u>687,301</u>       | <u>3,512,023</u>     | <u>8,851,986</u>     | <u>6,419,962</u>     | <u>9,189,429</u>     | <u>12,465,407</u>    |
| <u>\$ 30,564,808</u> | <u>\$ 31,963,442</u> | <u>\$ 35,747,694</u> | <u>\$ 32,515,056</u> | <u>\$ 33,397,179</u> | <u>\$ 30,313,697</u> |

Schedule 2  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**EXPENSES, PROGRAM REVENUES, AND NET EXPENSE**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*

|                                    | <u><b>2015-16</b></u>   | <u><b>2014-15</b></u>  | <u><b>2013-14</b></u>  | <u><b>2012-13</b></u>  |
|------------------------------------|-------------------------|------------------------|------------------------|------------------------|
| <b>Expenses</b>                    |                         |                        |                        |                        |
| Governmental Activities:           |                         |                        |                        |                        |
| Instruction services               | \$ 85,088,099           | \$ 56,537,759          | \$ 61,442,894          | \$ 58,959,751          |
| Support services                   | 48,863,556              | 29,023,065             | 35,278,768             | 34,719,463             |
| Community services                 | 4,515,146               | 3,509,972              | 3,628,941              | 3,984,589              |
| Facilities services                | -                       | -                      | 85                     | 498                    |
| Interest on long-term debt         | 6,912,398               | 5,507,671              | 3,862,022              | 4,007,843              |
| Total expenses                     | <u>145,379,199</u>      | <u>94,578,467</u>      | <u>104,212,710</u>     | <u>101,672,144</u>     |
| <b>Program Revenues</b>            |                         |                        |                        |                        |
| Governmental Activities:           |                         |                        |                        |                        |
| Charges for services               |                         |                        |                        |                        |
| Instruction services               | 2,207,727               | 2,061,770              | 1,940,824              | 2,044,214              |
| Support services                   | 1,995,773               | 993,062                | 1,393,878              | 905,884                |
| Community services                 | 354,175                 | 421,841                | 412,731                | 437,015                |
| Operating grants and contributions | 13,041,676              | 12,671,994             | 12,599,654             | 12,860,249             |
| Capital grants and contributions   | 147,729                 | 1,300                  | 338,684                | 394,731                |
| Total program revenues             | <u>17,747,080</u>       | <u>16,149,967</u>      | <u>16,685,771</u>      | <u>16,642,093</u>      |
| <b>Net Expense</b>                 |                         |                        |                        |                        |
| Total government net expense       | <u>\$ (127,632,119)</u> | <u>\$ (78,428,500)</u> | <u>\$ (87,526,939)</u> | <u>\$ (85,030,051)</u> |

Source: School District records



| <u>2011-12</u>         | <u>2010-11</u>         | <u>2009-10</u>         | <u>2008-09</u>         | <u>2007-08</u>         | <u>2006-07</u>         |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 58,491,340          | \$ 60,757,959          | \$ 59,372,031          | \$ 58,581,854          | \$ 55,679,554          | \$ 56,015,132          |
| 35,396,424             | 35,367,018             | 35,787,541             | 37,915,933             | 37,248,248             | 35,709,738             |
| 3,705,439              | 3,621,629              | 3,662,542              | 4,281,138              | 4,073,875              | 3,329,966              |
| 40                     | -                      | -                      | -                      | -                      | 8,408                  |
| 4,153,584              | 4,191,151              | 4,317,639              | 4,437,082              | 4,696,869              | 4,148,135              |
| <u>101,746,827</u>     | <u>103,937,757</u>     | <u>103,139,753</u>     | <u>105,216,007</u>     | <u>101,698,546</u>     | <u>99,211,379</u>      |
| 2,066,427              | 2,103,206              | 2,166,783              | 2,237,373              | 2,374,848              | 2,474,939              |
| 661,117                | 295,735                | 147,090                | 64,514                 | 354,340                | 316,714                |
| 453,168                | 493,363                | 500,018                | 555,203                | 670,168                | 643,340                |
| 15,330,532             | 18,714,483             | 17,997,579             | 16,591,396             | 14,892,960             | 11,893,903             |
| 363,269                | 462,613                | 1,295,763              | 43,770                 | 97                     | 321,932                |
| <u>18,874,513</u>      | <u>22,069,400</u>      | <u>22,107,233</u>      | <u>19,492,256</u>      | <u>18,292,413</u>      | <u>15,650,828</u>      |
| <u>\$ (82,872,314)</u> | <u>\$ (81,868,357)</u> | <u>\$ (81,032,520)</u> | <u>\$ (85,723,751)</u> | <u>\$ (83,406,133)</u> | <u>\$ (83,560,551)</u> |

**Schedule 3**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION**  
**Last Ten Years**  
*(accrual basis of accounting)*

|                                      | <u><b>2015-16</b></u>         | <u><b>2014-15</b></u>       | <u><b>2013-14</b></u>      | <u><b>2012-13</b></u>    |
|--------------------------------------|-------------------------------|-----------------------------|----------------------------|--------------------------|
| <b>Net Expense</b>                   |                               |                             |                            |                          |
| Total government net expense         | \$ (127,632,119)              | \$ (78,428,500)             | \$ (87,526,939)            | \$ (85,030,051)          |
| <b>General Revenues</b>              |                               |                             |                            |                          |
| Governmental activities:             |                               |                             |                            |                          |
| Property taxes levied, gen purposes  | 23,192,202                    | 22,890,063                  | 21,120,239                 | 20,929,996               |
| Property taxes levied, debt services | 6,000,862                     | 5,069,436                   | 4,712,725                  | 4,727,163                |
| State school fund                    | 70,666,552                    | 67,402,149                  | 63,504,082                 | 56,170,603               |
| Common school fund                   | 1,154,814                     | 1,134,086                   | 1,108,576                  | 1,067,259                |
| Unrestricted state and local sources | 1,649,376                     | 1,740,634                   | 1,734,973                  | 190,414                  |
| Unrestricted revenue, state sources  | 533,937                       | 567,355                     | 578,071                    | 572,936                  |
| Earnings on investments              | 906,365                       | 574,255                     | 298,718                    | 286,856                  |
| Gain (loss) on sale                  | -                             | 1,854,616                   | (208,378)                  | 46,727                   |
| Miscellaneous                        | 1,331,833                     | 1,317,545                   | 1,080,474                  | 1,976,221                |
| Transfer to trust fund               | <u>-</u>                      | <u>-</u>                    | <u>-</u>                   | <u>-</u>                 |
| Total general revenues and transfers | <u>105,435,941</u>            | <u>102,550,139</u>          | <u>93,929,480</u>          | <u>85,968,175</u>        |
| <b>Change in Net Position</b>        | <u><u>\$ (22,196,178)</u></u> | <u><u>\$ 24,121,639</u></u> | <u><u>\$ 6,402,541</u></u> | <u><u>\$ 938,124</u></u> |

Source: School District records

| <u>2011-12</u>        | <u>2010-11</u>        | <u>2009-10</u>      | <u>2008-09</u>      | <u>2007-08</u>      | <u>2006-07</u>      |
|-----------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| \$ (82,872,314)       | \$ (81,868,357)       | \$ (81,868,357)     | \$ (85,723,751)     | \$ (83,406,133)     | \$ (83,406,133)     |
| 20,974,475            | 19,408,322            | 20,409,319          | 19,360,134          | 18,445,563          | 17,693,326          |
| 4,728,564             | 4,200,920             | 4,399,761           | 4,175,874           | 3,640,011           | 3,386,520           |
| 52,861,705            | 50,554,624            | 55,351,961          | 55,111,091          | 56,965,977          | 56,910,091          |
| 995,312               | 1,003,728             | 916,616             | 973,102             | 1,075,828           | 993,145             |
| 244,182               | 154,649               | 120,842             | 1,090,445           | 78,774              | 514,962             |
| 594,100               | 1,229,262             | 1,385,056           | 1,528,738           | 1,693,625           | 1,590,130           |
| 355,784               | 409,662               | 483,396             | 1,473,410           | 3,532,101           | 3,002,719           |
| 19,027                | 5,100                 | (25,893)            | 99,608              | 15,449              | -                   |
| 1,350,531             | 1,117,838             | 1,224,100           | 1,029,226           | 1,042,287           | 667,484             |
| (650,000)             | -                     | -                   | -                   | -                   | -                   |
| <u>81,473,680</u>     | <u>78,084,105</u>     | <u>84,265,158</u>   | <u>84,841,628</u>   | <u>86,489,615</u>   | <u>84,758,377</u>   |
| <u>\$ (1,398,634)</u> | <u>\$ (3,784,252)</u> | <u>\$ 2,396,801</u> | <u>\$ (882,123)</u> | <u>\$ 3,083,482</u> | <u>\$ 1,352,244</u> |

**Schedule 4**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

|                                    | <u>2015-16*</u>      | <u>2014-15*</u>      | <u>2013-14*</u>     | <u>2012-13*</u>     |
|------------------------------------|----------------------|----------------------|---------------------|---------------------|
| General Fund                       |                      |                      |                     |                     |
| Nonspendable                       | \$ 122,949           | \$ 142,014           | \$ 217,389          | \$ 168,181          |
| Unassigned                         | 7,874,217            | 5,482,180            | 1,986,395           | 293,615             |
| Reserved                           | -                    | -                    | -                   | -                   |
| Unreserved                         | -                    | -                    | -                   | -                   |
| Total general fund                 | <u>\$ 7,997,166</u>  | <u>\$ 5,624,194</u>  | <u>\$ 2,203,784</u> | <u>\$ 461,796</u>   |
| All Other Governmental Funds       |                      |                      |                     |                     |
| Nonspendable                       | \$ 739,911           | \$ 585,083           | \$ 324,568          | \$ 287,128          |
| Restricted                         | 62,703,322           | 77,186,566           | 5,543,798           | 5,338,626           |
| Committed                          | 2,166,899            | 113,221              | 1,364,966           | 258,310             |
| Assigned                           | 239,611              | 235,802              | 194,272             | 413,338             |
| Unassigned                         | -                    | -                    | (102,190)           | (205,323)           |
| Reserved                           | -                    | -                    | -                   | -                   |
| Unreserved, reported in:           |                      |                      |                     |                     |
| Special revenue funds              | -                    | -                    | -                   | -                   |
| Capital projects fund              | -                    | -                    | -                   | -                   |
| Total all other governmental funds | <u>\$ 65,849,743</u> | <u>\$ 78,120,672</u> | <u>\$ 7,325,414</u> | <u>\$ 6,092,079</u> |

Source: School District Records

Note: Prior year fund balances have been restated for funds incorrectly classified as non-governmental.

\* Beginning in 2010-11 Fund Balances classifications follow GASB 54 guidance.

| <u>2011-12*</u>     | <u>2010-11*</u>      | <u>2009-10</u>      | <u>2008-09</u>       | <u>2007-08</u>       | <u>2006-07</u>       |
|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| 185,658             | 205,198              | -                   | -                    | -                    | -                    |
| 1,927,692           | 4,956,942            | -                   | -                    | -                    | -                    |
| -                   | -                    | 199,721             | 201,118              | 303,570              | 317,815              |
| -                   | -                    | 7,981,693           | 5,039,309            | 6,042,102            | 9,691,258            |
| <u>\$ 2,113,350</u> | <u>\$ 5,162,140</u>  | <u>\$ 8,181,414</u> | <u>\$ 5,240,427</u>  | <u>\$ 6,345,672</u>  | <u>\$ 10,009,073</u> |
|                     |                      |                     |                      |                      |                      |
| \$ 312,385          | \$ 366,888           | \$ -                | \$ -                 | \$ -                 | \$ -                 |
| 7,437,936           | 8,309,319            | -                   | -                    | -                    | -                    |
| 211,728             | 956,193              | -                   | -                    | -                    | -                    |
| 626,042             | 774,131              | -                   | -                    | -                    | -                    |
| -                   | (214,845)            |                     |                      |                      |                      |
| -                   | -                    | 6,654,736           | 11,877,718           | 40,755,751           | 47,960,089           |
| -                   | -                    | 2,524,993           | 2,455,687            | 4,157,440            | 5,870,367            |
| -                   | -                    | 595,784             | 1,647,204            | 4,282,463            | 401,490              |
| <u>\$ 8,588,091</u> | <u>\$ 10,191,686</u> | <u>\$ 9,775,513</u> | <u>\$ 15,980,609</u> | <u>\$ 49,195,654</u> | <u>\$ 54,231,946</u> |

**Schedule 5**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

|   | <u>2015-16</u>              | <u>2014-15</u>              | <u>2013-14</u>             | <u>2012-13</u>             |
|---|-----------------------------|-----------------------------|----------------------------|----------------------------|
| <b>Revenues:</b>  |                             |                             |                            |                            |
| Local sources:  |                             |                             |                            |                            |
| Taxes   | \$ 29,042,027               | \$ 27,899,955               | \$ 25,826,497              | \$ 25,545,763              |
| Investment earnings   | 814,903                     | 486,455                     | 257,909                    | 239,212                    |
| Assessments from other funds                                    | 5,106,456                   | 4,739,939                   | 4,319,171                  | 4,150,324                  |
| Services provided charter school                                | 255,924                     | 244,356                     | 224,397                    | 181,171                    |
| Miscellaneous   | 1,222,853                   | 1,171,408                   | 778,084                    | 1,977,738                  |
| Other local sources   | 4,014,636                   | 3,626,830                   | 3,783,968                  | 3,980,072                  |
| Intermediate sources  | 1,649,373                   | 1,740,634                   | 1,734,973                  | 190,414                    |
| State sources   | 73,814,421                  | 70,501,804                  | 67,039,398                 | 59,142,153                 |
| Federal sources   | 11,199,080                  | 10,783,195                  | 10,203,087                 | 11,117,259                 |
| Other sources   | -                           | -                           | -                          | -                          |
| Total revenues  | <u>127,119,673</u>          | <u>121,194,576</u>          | <u>114,167,484</u>         | <u>106,524,106</u>         |
| <b>Expenditures:</b>  |                             |                             |                            |                            |
| Current expenditures:   |                             |                             |                            |                            |
| Instruction   | 72,600,301                  | 67,633,318                  | 63,710,174                 | 60,426,687                 |
| Support services  | 37,879,744                  | 36,387,259                  | 34,771,566                 | 34,009,267                 |
| Community services  | 4,083,336                   | 3,973,842                   | 3,783,347                  | 4,071,764                  |
| Facilities and acquisition                                      | 4,612,844                   | 1,202,232                   | 59,940                     | 537,781                    |
| Debt service:   |                             |                             |                            |                            |
| Principal   | 5,187,317                   | 11,510,172                  | 5,593,386                  | 5,060,935                  |
| Interest  | 6,323,955                   | 4,593,769                   | 3,883,537                  | 4,030,651                  |
| Capital outlay  | <u>11,275,926</u>           | <u>1,702,313</u>            | <u>1,732,909</u>           | <u>3,410,694</u>           |
| Total expenditures  | <u>141,963,423</u>          | <u>127,002,905</u>          | <u>113,534,859</u>         | <u>111,547,779</u>         |
| Revenues over (under) expenditures                              | (14,843,750)                | (5,808,329)                 | 632,625                    | (5,023,673)                |
| <b>Other Financing Sources (Uses):</b>                          |                             |                             |                            |                            |
| Transfers in  | 1,177,858                   | 4,137,858                   | 1,031,245                  | 887,858                    |
| Transfers out   | (1,177,858)                 | (4,137,858)                 | (1,031,245)                | (887,858)                  |
| Sale of assets  | 5,793                       | 1,913,473                   | 1,612,092                  | 46,727                     |
| Lease purchase receipts   | 940,000                     | 645,563                     | 730,606                    | 829,380                    |
| Issuance of debt  | 4,000,000                   | 115,539,245                 | -                          | -                          |
| Premium on issuance of debt                                     | -                           | 7,603,811                   | -                          | -                          |
| Paid to escrow agent on defeasance                              | -                           | (44,605,672)                | -                          | -                          |
| Bond issuance costs   | -                           | (860,740)                   | -                          | -                          |
| Total Other Financing Sources (Uses)                            | <u>4,945,793</u>            | <u>80,235,680</u>           | <u>2,342,698</u>           | <u>876,107</u>             |
| <b>Net Change In Fund Balance</b>                               | (9,897,957)                 | 74,427,351                  | 2,975,323                  | (4,147,566)                |
| <b>Beginning Fund Balance</b>                                   | <u>83,744,866</u>           | <u>9,317,515</u>            | <u>6,553,875</u>           | <u>10,701,441</u>          |
| <b>Ending Fund Balance</b>                                      | <u><b>\$ 73,846,909</b></u> | <u><b>\$ 83,744,866</b></u> | <u><b>\$ 9,529,198</b></u> | <u><b>\$ 6,553,875</b></u> |
| <b>Debt Service as a percentage of noncapital expenditures*</b> | 8.28%                       | 12.98%                      | 8.50%                      | 8.45%                      |

\* Calculated as (Debt service principal & interest) divided by (Total expenditures less capitalized capital outlay)

Source: School District records

| <u>2011-12</u>              | <u>2010-11</u>              | <u>2009-10</u>              | <u>2008-09</u>              | <u>2007-08</u>              | <u>2006-07</u>              |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| \$ 25,312,323               | \$ 24,537,561               | \$ 24,020,129               | \$ 23,066,963               | \$ 21,963,582               | \$ 21,062,500               |
| 296,036                     | 337,618                     | 398,166                     | 1,373,704                   | 3,427,065                   | 2,872,796                   |
| 3,840,000                   | 3,705,419                   | 3,736,743                   | 3,540,576                   | 2,149,281                   | 2,659,626                   |
| 139,947                     | 124,985                     | -                           | -                           | -                           | -                           |
| 1,246,834                   | 1,090,102                   | 1,106,871                   | 1,138,850                   | 1,206,950                   | 796,848                     |
| 3,507,183                   | 3,434,503                   | 3,503,394                   | 3,618,140                   | 3,879,801                   | 3,795,336                   |
| 244,182                     | 154,649                     | 120,842                     | 198,364                     | 143,336                     | 514,962                     |
| 57,333,849                  | 53,551,338                  | 59,059,856                  | 60,784,331                  | 61,903,419                  | 59,111,772                  |
| 12,371,877                  | 17,906,118                  | 17,250,946                  | 13,646,737                  | 11,946,122                  | 11,890,553                  |
| -                           | -                           | -                           | -                           | 15,449                      | -                           |
| <u>104,292,231</u>          | <u>104,842,293</u>          | <u>109,196,947</u>          | <u>107,367,665</u>          | <u>106,635,005</u>          | <u>102,704,393</u>          |
| 59,585,218                  | 60,353,859                  | 59,119,669                  | 59,533,570                  | 57,957,572                  | 56,858,121                  |
| 35,064,417                  | 34,938,846                  | 35,040,712                  | 37,795,904                  | 37,867,838                  | 35,116,887                  |
| 3,767,066                   | 3,685,232                   | 3,698,531                   | 3,848,891                   | 4,099,153                   | 3,382,476                   |
| 565,244                     | 187,762                     | 1,558,535                   | 3,776,666                   | 7,521,343                   | 322,229                     |
| 4,638,858                   | 4,055,656                   | 3,639,898                   | 3,237,261                   | 2,258,858                   | 2,078,858                   |
| 4,035,782                   | 4,319,361                   | 4,345,132                   | 4,459,840                   | 4,735,484                   | 4,131,315                   |
| 661,275                     | 2,909,778                   | 5,059,335                   | 29,135,431                  | 894,450                     | 1,600,707                   |
| <u>108,317,860</u>          | <u>110,450,494</u>          | <u>112,461,812</u>          | <u>141,787,563</u>          | <u>115,334,698</u>          | <u>103,490,593</u>          |
| (4,025,629)                 | (5,608,201)                 | (3,264,865)                 | (34,419,898)                | (8,699,693)                 | (786,200)                   |
| 955,858                     | 1,546,858                   | 1,498,858                   | 1,238,858                   | 5,728,858                   | 2,672,858                   |
| (1,605,858)                 | (1,546,858)                 | (1,498,858)                 | (1,238,858)                 | (5,728,858)                 | (2,672,858)                 |
| 23,244                      | 5,100                       | 756                         | 99,608                      | -                           | -                           |
| -                           | -                           | -                           | -                           | -                           | -                           |
| -                           | 3,000,000                   | -                           | -                           | -                           | 42,464,210                  |
| -                           | -                           | -                           | -                           | -                           | 881,149                     |
| -                           | -                           | -                           | -                           | -                           | -                           |
| -                           | -                           | -                           | -                           | -                           | -                           |
| <u>(626,756)</u>            | <u>3,005,100</u>            | <u>756</u>                  | <u>99,608</u>               | <u>-</u>                    | <u>43,345,359</u>           |
| (4,652,385)                 | (2,603,101)                 | (3,264,109)                 | (34,320,290)                | (8,699,693)                 | 42,559,159                  |
| 15,353,826                  | 17,956,927                  | 21,221,036                  | 55,541,326                  | 64,241,019                  | 21,681,860                  |
| <u><b>\$ 10,701,441</b></u> | <u><b>\$ 15,353,826</b></u> | <u><b>\$ 17,956,927</b></u> | <u><b>\$ 21,221,036</b></u> | <u><b>\$ 55,541,326</b></u> | <u><b>\$ 64,241,019</b></u> |
| 8.12%                       | 7.80%                       | 7.55%                       | 7.07%                       | 6.55%                       | 6.11%                       |

**Schedule 6**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**ASSESSED VALUES OF TAXABLE PROPERTY WITHIN SCHOOL DISTRICT NO. 19 BOUNDARIES**  
**Last Ten Fiscal Years**

|   | <u>2015-16</u>          | <u>2014-15</u>          | <u>2013-14</u>          | <u>2012-13</u>          |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Assessed Value</b><br><b>(not including exempt property)</b> |                         |                         |                         |                         |
| Real Property   | \$ 4,996,121,173        | \$ 4,848,549,927        | \$ 4,597,790,926        | \$ 4,541,739,621        |
| Personal Property   | 130,903,115             | 137,164,636             | 141,783,923             | 140,004,057             |
| Manufactured Structure  | 38,430,068              | 37,041,185              | 36,939,344              | 38,393,292              |
| Public Utility  | 118,254,700             | 112,307,757             | 103,761,410             | 98,032,300              |
| Total Assessed Value  | 5,283,709,056           | 5,135,063,505           | 4,880,275,603           | 4,818,169,270           |
| Less: Urban Renewal Excess                                      | <u>(26,491,434)</u>     | <u>(29,860,854)</u>     | <u>(19,019,901)</u>     | <u>(10,798,688)</u>     |
| Total Net Assessed Value  | <u>\$ 5,257,217,622</u> | <u>\$ 5,105,202,651</u> | <u>\$ 4,861,255,702</u> | <u>\$ 4,807,370,582</u> |
| <br>Total Direct Tax Rate per \$1,000                           | <br>5.8166              | <br>5.6478              | <br>5.6359              | <br>5.6472              |
| Amount Tax Rate Will Raise                                      | \$ 30,610,270           | \$ 28,851,420           | \$ 27,403,776           | \$ 27,151,549           |
| Less: Reduction and Adjustments                                 | <u>400,003</u>          | <u>427,558</u>          | <u>754,114</u>          | <u>742,462</u>          |
| Total Taxes Imposed (Net Levy)                                  | <u>\$ 30,210,267</u>    | <u>\$ 28,423,862</u>    | <u>\$ 26,649,662</u>    | <u>\$ 26,409,087</u>    |

Source: Lane County Department of Assessment and Taxation



| <u>2011-12</u>          | <u>2010-11</u>          | <u>2009-10</u>          | <u>2008-09</u>          | <u>2007-08</u>          | <u>2006-07</u>          |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| \$ 4,461,959,512        | \$ 4,301,862,256        | \$ 4,207,314,721        | \$ 4,032,475,356        | \$ 3,917,459,533        | \$ 3,707,787,481        |
| 136,287,937             | 134,385,274             | 145,655,389             | 154,790,236             | 145,698,772             | 131,621,690             |
| 39,034,730              | 39,416,795              | 51,217,637              | 54,642,863              | 53,779,659              | 54,214,178              |
| 103,096,590             | 98,020,420              | 97,726,080              | 70,750,390              | 72,456,630              | 67,440,060              |
| 4,740,378,769           | 4,573,684,745           | 4,501,913,827           | 4,312,658,845           | 4,189,394,594           | 3,961,063,409           |
| (12,498,449)            | (12,864,941)            | (16,147,099)            | (10,029,484)            | (11,393)                | (10,123)                |
| <u>\$ 4,727,880,320</u> | <u>\$ 4,560,819,804</u> | <u>\$ 4,485,766,728</u> | <u>\$ 4,302,629,361</u> | <u>\$ 4,189,383,201</u> | <u>\$ 3,961,053,286</u> |
| 5.6529                  | 5.6212                  | 5.6126                  | 5.6192                  | 5.5456                  | 5.5181                  |
| \$ 26,729,899           | \$ 25,640,670           | \$ 25,180,661           | \$ 24,179,445           | \$ 23,232,645           | \$ 21,857,488           |
| 415,290                 | 317,491                 | 258,454                 | 257,115                 | 257,430                 | 245,969                 |
| <u>\$ 26,314,609</u>    | <u>\$ 25,323,179</u>    | <u>\$ 24,922,207</u>    | <u>\$ 23,922,330</u>    | <u>\$ 22,975,215</u>    | <u>\$ 21,611,519</u>    |

**Schedule 7**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
**Last Ten Fiscal Years**  
*(rate per \$1,000 of assessed value)*

|   | <u>2015-16</u> | <u>2014-15</u> | <u>2013-14</u> | <u>2012-13</u> | <u>2011-12</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>District Direct Rates</b>                  |                |                |                |                |                |
| General Tax Permanent Rate                    | 4.6412         | 4.6412         | 4.6412         | 4.6412         | 4.6412         |
| General Obligation Debt Service Bonds         | 1.1754         | 1.0066         | 0.9947         | 1.0060         | 1.0117         |
| Total Direct Tax Rate                         | 5.8166         | 5.6478         | 5.6359         | 5.6472         | 5.6529         |
| <b>Overlapping Total Property Tax Rates</b>   |                |                |                |                |                |
| Lane ESD                                      | 0.22           | 0.22           | 0.22           | 0.22           | 0.22           |
| Lane Community College                        | 0.82           | 0.86           | 0.86           | 0.86           | 0.88           |
| Lane County                                   | 1.83           | 1.93           | 1.94           | 1.39           | 1.39           |
| City of Springfield                           | 6.78           | 7.03           | 7.15           | 6.94           | 6.99           |
| City of Eugene                                | 7.97           | 7.98           | 8.01           | 8.03           | 8.04           |
| Willamalane Park and Recreation District      | 2.34           | 2.37           | 2.45           | 2.01           | 2.01           |
| Rainbow Water and Fire District               | 3.83           | 3.62           | 3.67           | 3.72           | 3.76           |
| Mohawk Valley Rural Fire Protection District  | 1.91           | 1.91           | 1.91           | 1.91           | 1.91           |
| McKenzie River Rural Fire Protection District | 2.06           | 2.06           | 2.06           | 2.06           | 2.06           |
| Goshen Rural fire Protection District         | 2.22           | 2.22           | 2.22           | 2.22           | 1.72           |
| South Lane County Fire & Rescue               | 1.50           | 1.50           | 1.50           | 1.03           | 1.03           |
| Willakenzie Rural Fire Protection District    | 3.07           | 3.07           | 3.07           | 3.07           | 3.07           |
| Pleasant Hill Rural Fire Protection District  | 1.10           | 1.10           | 1.10           | 1.10           | 1.10           |
| Marcola Water                                 | 0.40           | 0.40           | 0.40           | 0.40           | 0.40           |
| Glenwood Water                                | 3.44           | 3.47           | 3.41           | 3.48           | 3.54           |
| Eugene Urban Renewal Downtown                 | 0.17           | 0.16           | 0.16           | 0.14           | 0.15           |
| Springfield Economic Development Agency       | 0.21           | 0.22           | 0.18           | 0.15           | 0.09           |
| Shangra La Water District                     | 2.00           | 2.00           | 2.00           | 2.00           | 2.00           |
| Maximum code area rate per \$1,000            | 20.12          | 20.38          | 18.34          | 17.14          | 17.18          |

Source: Lane County Department of Assessment and Taxation

Note: Overlapping Rates include levies for operating and debt service costs.

| <u>2010-11</u> | <u>2009-10</u> | <u>2008-09</u> | <u>2007-08</u> | <u>2006-07</u> |
|----------------|----------------|----------------|----------------|----------------|
| 4.6412         | 4.6412         | 4.6412         | 4.6412         | 4.6412         |
| 0.9800         | 0.9714         | 0.9780         | 0.9044         | 0.8769         |
| 5.6212         | 5.6126         | 5.6192         | 5.5456         | 5.5181         |
| 0.22           | 0.22           | 0.22           | 0.22           | 0.22           |
| 0.85           | 0.85           | 0.86           | 0.83           | 0.85           |
| 1.38           | 1.38           | 1.39           | 1.40           | 1.41           |
| 7.06           | 7.13           | 7.19           | 6.16           | 6.12           |
| 8.33           | 8.31           | -              | -              | -              |
| 1.99           | 2.00           | 2.13           | 2.15           | 2.18           |
| 3.58           | 3.62           | 3.67           | 3.73           | 3.15           |
| 1.91           | 1.91           | 2.41           | 2.41           | 2.48           |
| 2.06           | 2.31           | 2.31           | 2.31           | 2.31           |
| 1.72           | 1.72           | 1.72           | 1.72           | 1.72           |
| 1.03           | 1.03           | 1.03           | 1.03           | 1.03           |
| 3.07           | 3.07           | 3.07           | 3.07           | 3.07           |
| 1.10           | 1.10           | 1.10           | 1.10           | 1.10           |
| 0.40           | 0.40           | 0.40           | 0.40           | 0.40           |
| 3.69           | 3.85           | 3.85           | 3.89           | 4.14           |
| 0.15           | 0.14           | -              | -              | -              |
| 0.09           | 0.06           | 0.11           | 0.04           | 0.04           |
| 2.00           | -              | -              | -              | -              |
| 17.20          | 20.89          | 21.17          | 20.04          | 19.47          |

**Schedule 8**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**PRINCIPAL PROPERTY TAXPAYERS FOR LANE COUNTY**  
**Current Year and Nine Years Ago**

|   | <b>2016</b>             |             |
|---|-------------------------|-------------|
|   | <b>Taxable Assessed</b> |             |
| <u>Ten Largest Taxpayers</u>                | <u>Value</u>            | <u>Rank</u> |
| IP Eat Three LLC                            | \$ 238,680,589          | 1           |
| Comcast Corporation                         | 181,325,100             | 2           |
| Valley River Center                         | 117,328,763             | 3           |
| Shepard Investment Group LLC                | 100,789,869             | 4           |
| Verizon Communications                      | 101,624,000             | 5           |
| Centurylink                                 | 93,289,000              | 6           |
| Northwest Natural Gas                       | 95,996,500              | 7           |
| CCC-Eugene LLC                              | 66,539,333              | 8           |
| Weyerhaeuser Company                        | 136,769,619             | 9           |
| McKay Investment Company LLC                | 62,751,584              | 10          |
| Gateway Mall Partners                       | -                       |             |
| Rosboro LLC                                 | -                       |             |
| Qwest Corp                                  | -                       |             |
| Kingsford Manufacturing Company             | -                       |             |
| Dynea USA Inc.                              | -                       |             |
| McKenzie Willamette Regional Medical Center | -                       |             |
| Truserv Corporation                         | -                       |             |
| Brentwood Estates LLC                       | -                       |             |
| Wal-Mart Real Estate Business Trust         | -                       |             |
| Subtotal of Ten Largest Taxpayers           | 1,195,094,357           |             |
| All Other Taxpayers                         | 4,062,123,265           |             |
| Total All Taxpayers                         | <u>\$ 5,257,217,622</u> |             |

Source: Lane County Department of Assessment and Taxation

| 2007  |   |             |   |
|---|---|-------------|---|
| <u>Percentage of</u><br><u>Total Taxable</u><br><u>Assessed Value</u> | <u>Taxable Assessed</u><br><u>Value</u> | <u>Rank</u> | <u>Percentage of</u><br><u>Total Taxable</u><br><u>Assessed Value</u> |
| 4.54%   | \$ -                                    |             | -   |
| 3.45%   | -                                       |             | -   |
| 2.23%   |   |             |   |
| 1.92%   | -                                       |             | -   |
| 1.93%   |   |             |   |
| 1.77%   |   |             |   |
| 1.83%   |   |             |   |
| 1.27%   |   |             |   |
| 2.60%   | 263,757,581                             | 1           | 6.66%   |
| 1.19%   |   |             |   |
| -   | 46,080,897                              | 2           | 1.16%   |
| -   | 28,254,465                              | 3           | 0.71%   |
| -   | 24,971,000                              | 4           | 0.63%   |
| -   | 23,074,862                              | 5           | 0.58%   |
| -   | 19,798,885                              | 6           | 0.50%   |
| -   | 18,762,536                              | 7           | 0.47%   |
| -   | 12,973,081                              | 8           | 0.33%   |
| -   | 12,058,205                              | 9           | 0.30%   |
| -   | 11,293,780                              | 10          | 0.29%   |
| 22.73%  | 461,025,292                             |             | 11.63%  |
| <u>77.27%</u>   | <u>3,500,027,994</u>                    |             | <u>88.37%</u>   |
| <u>100.00%</u>  | <u>\$ 3,961,053,286</u>                 |             | <u>100.00%</u>  |

**Schedule 9**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**Last Ten Fiscal Years**

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| Fiscal Year Ending June 30                             | <u><b>2015-16</b></u> | <u><b>2014-15</b></u> | <u><b>2013-14</b></u> | <u><b>2012-13</b></u> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Net Taxes Levied for the Fiscal Year                   | \$ 30,210,267         | \$ 28,423,862         | \$ 26,649,662         | \$ 26,409,087         |
| <b><u>Collected Within the Fiscal Year of Levy</u></b> |                       |                       |                       |                       |
| Amount   | \$ 28,457,290         | \$ 27,287,169         | \$ 25,146,171         | \$ 24,880,078         |
| Percentage of Levy                                     | 94.20%                | 96.00%                | 94.36%                | 94.21%                |
| Collections in Subsequent Year                         | \$0                   | \$309,864             | \$476,290             | \$625,684             |
| <b><u>Total Collections to Date</u></b>                |                       |                       |                       |                       |
| Amount   | \$28,457,290          | \$27,597,033          | \$25,622,461          | \$25,505,762          |
| Percentage of Levy                                     | 94.20%                | 97.09%                | 96.15%                | 96.58%                |

Source: Lane County Department of Assessment and Taxation

| <u>2011-12</u>          | <u>2010-11</u>          | <u>2009-10</u>          | <u>2008-09</u>          | <u>2007-08</u>          | <u>2006-07</u>          |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| \$ 26,314,609           | \$ 25,323,179           | \$ 24,922,207           | \$ 23,922,330           | \$ 22,975,215           | \$ 21,611,519           |
| \$ 24,800,430<br>94.25% | \$ 23,950,883<br>94.58% | \$ 23,458,914<br>94.13% | \$ 22,541,391<br>94.52% | \$ 21,715,380<br>95.53% | \$ 20,646,084<br>95.24% |
| \$886,710               | \$561,343               | \$657,949               | \$632,533               | \$596,579               | \$408,433               |
| \$25,687,140<br>97.62%  | \$24,512,226<br>96.80%  | \$24,116,863<br>96.77%  | \$23,173,924<br>96.87%  | \$22,311,959<br>97.11%  | \$21,054,517<br>97.42%  |

**Schedule 10**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**OUTSTANDING DEBT BY TYPE**  
**Last Ten Fiscal Years**

|  | <u>2015-16</u>        | <u>2014-15</u>        | <u>2013-14</u>        | <u>2012-13</u>        |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Governmental Activities:</b>                          |                       |                       |                       |                       |
| 1997 Gen Obligation Refunding Bonds                      | \$ -                  | \$ -                  | \$ 3,094,628          | \$ 6,023,144          |
| 2005A Pension Bonds                                      | 51,320,000            | 53,460,000            | 55,335,000            | 56,970,000            |
| Qualified Zone Academy Bonds                             | 473,148               | 552,006               | 630,864               | 709,720               |
| 2006 & 2007 Gen Obligation Bonds                         | 3,715,036             | 6,144,003             | 40,095,209            | 40,890,305            |
| Qualified School Construction Bonds                      | -                     | -                     | 3,000,000             | 3,000,000             |
| 2015 Refunding Bonds                                     | 44,876,026            | 44,876,026            | -                     | -                     |
| 2015 General Obligation Bonds                            | 77,928,016            | 78,190,478            |                       |                       |
| 2015 Bonds   | <u>4,000,000</u>      | <u>-</u>              | <u>-</u>              | <u>-</u>              |
| Total Outstanding Debt                                   | \$ 182,312,226        | \$ 183,222,513        | \$ 102,155,701        | \$ 107,593,169        |
| Accumulated resources for repayment<br>of bonded debt    | <u>357,435</u>        | <u>315,969</u>        | <u>2,114,794</u>      | <u>2,105,693</u>      |
| Net bonded debt  | <u>\$ 181,954,791</u> | <u>\$ 182,906,544</u> | <u>\$ 100,040,907</u> | <u>\$ 105,487,476</u> |
| Total estimated real market value<br>of taxable property | \$ 7,528,942,555      | \$ 7,265,444,589      | \$ 6,790,650,021      | \$ 6,719,744,852      |
| Percentage of Personal Income                            | *                     | *                     | 0.75%                 | 0.81%                 |
| Per Capita   | *                     | \$ 504                | \$ 279                | \$ 296                |
| Per Student  | \$ 17,640             | \$ 17,846             | \$ 9,634              | \$ 10,067             |
| Ratio of net general bonded debt to<br>real market value | 0.0242                | 0.0252                | 0.0147                | 0.0157                |

\* Information not available at time of printing

Source: Lane County Department of Assessment and Taxation

Accumulated resources for repayment of bonded debt consists of the portion of the restricted fund balance in the debt service fund that is reserved for the repayment of the principal portion of bonded debt.



| <u>2011-12</u>        | <u>2010-11</u>        | <u>2009-10</u>        | <u>2008-09</u>        | <u>2007-08</u>        | <u>2006-07</u>        |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 8,795,574          | \$ 11,422,000         | \$ 13,907,561         | \$ 16,272,481         | \$ 18,542,166         | \$ 20,712,202         |
| 58,375,000            | 59,570,000            | 60,570,000            | 61,385,000            | 62,035,000            | 62,150,000            |
| 788,577               | 867,435               | 946,292               | 1,025,149             | 1,104,006             | 1,182,863             |
| 41,614,057            | 42,262,022            | 42,825,195            | 43,290,636            | 43,625,809            | 43,625,809            |
| 3,000,000             | 3,000,000             | -                     | -                     | -                     | -                     |
| -                     | -                     | -                     | -                     | -                     | -                     |
| -                     | -                     | -                     | -                     | -                     | -                     |
| 112,573,208           | 117,121,457           | 118,249,048           | 121,973,266           | 125,306,981           | 127,670,874           |
| 2,006,823             | 1,951,730             | 1,968,276             | 1,875,819             | 1,799,415             | 2,335,630             |
| <u>\$ 110,566,385</u> | <u>\$ 115,169,727</u> | <u>\$ 116,280,772</u> | <u>\$ 120,097,447</u> | <u>\$ 123,507,566</u> | <u>\$ 125,335,244</u> |
| \$ 7,044,267,691      | \$ 7,150,354,098      | \$ 7,846,950,299      | \$ 8,127,615,733      | \$ 7,863,490,302      | \$ 6,809,411,192      |
| 0.87%                 | 0.94%                 | 0.99%                 | 1.02%                 | 1.06%                 | 1.10%                 |
| \$ 312                | \$ 326                | \$ 331                | \$ 342                | \$ 354                | \$ 363                |
| \$ 10,536             | \$ 10,901             | \$ 10,947             | \$ 11,036             | \$ 11,180             | \$ 11,214             |
| 0.0157                | 0.0161                | 0.0148                | 0.0148                | 0.0157                | 0.0184                |

**Schedule 11**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**As of June 30, 2016**

|  | <b>Net Property-tax<br/>Backed &amp; Direct<br/>Debt*</b> | <b>Percent<br/>Overlapping</b> | <b>Overlapping Debt</b> |
|--|---|--------------------------------|-------------------------|
| City of Springfield                          | \$ 16,904,611   | 81.15%                         | \$ 13,717,500           |
| City of Eugene                               | 21,443,000  | 0.00%                          | 21                      |
| Lane Community College                       | 54,215,000  | 16.36%                         | 8,871,634               |
| Lane Education Service District              | 6,790,000   | 16.64%                         | 1,129,707               |
| Lane County                                  | 34,545,000  | 16.60%                         | 5,732,846               |
| South Lane County Fire & Rescue              | 2,605,000   | 0.11%                          | 2,780                   |
| Willamalane Park & Recreation District       | 17,670,589  | 80.33%                         | 14,194,572              |
| Subtotal, overlapping debt                   | 154,173,200   |                                | 43,649,060              |
| Direct District net property-tax backed debt | 174,657,393   |                                | 174,657,393             |
| Capital leases                               | 2,274,995   |                                | 2,274,995               |
| Total direct debt                            | 176,932,388   |                                | 176,932,388             |
| Total direct and overlapping debt            | \$ 331,105,588  |                                | \$ 220,581,448          |

\*Net Property-tax Backed Debt is Gross Property-tax Backed Debt less Self-supporting Unlimited-tax General Obligation (GO) bonds and less Self-Supporting Full Faith & Credit Debt. Appropriation Credits, Conduit Revenue Bonds, Dedicated Niche Obligations, Other, Revenue Bonds, and any other obligations issued for less than 13 months (E.g. Bond Anticipation Notes, Tax Anticipation Notes), lease purchase agreements and loans are NOT included in Property-tax backed calculations.

The percentage of overlapping debt is estimated using taxable assessed property values. Applicable percentages are estimated by determining the portion of the overlapping district's taxable assessed value that is within the school district's boundaries and dividing it by the overlapping district's total taxable assessed value. These percentages are calculated by the State of Oregon Municipal Debt Advisory Commission.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the District. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

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**Schedule 12**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**LEGAL DEBT MARGIN INFORMATION**  
**Last Ten Fiscal Years**

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|  | Fiscal Year           |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
|  | <u>2016</u>           | <u>2015</u>           | <u>2014</u>           | <u>2013</u>           |
| Debt Limit   | \$ 598,550,933        | \$ 577,602,845        | \$ 539,856,677        | \$ 534,219,716        |
| Total net debt<br>applicable to limit                                      | <u>118,864,245</u>    | <u>120,982,136</u>    | <u>39,061,251</u>     | <u>42,712,749</u>     |
| Legal debt margin  | <u>\$ 479,686,688</u> | <u>\$ 456,620,709</u> | <u>\$ 500,795,426</u> | <u>\$ 491,506,967</u> |
| Total net debt applicable to<br>the limit as a percentage of<br>debt limit | 19.86%                | 20.95%                | 7.24%                 | 8.00%                 |

<sup>1</sup> ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the District.

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

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

Source: Market value per Lane County Department of Assessment and Taxation

**Legal Debt Margin Calculation for Fiscal Year 2015**

|  |                       |
|--|-----------------------|
| Real Market Value                            | \$ 7,528,942,555      |
| Debt Limit (7.95%) <sup>1</sup>              | 598,550,933           |
| Amount of Debt Applicable to Debt Limit:     |                       |
| General Obligation Bonded Debt               | 118,864,245           |
| Less: Amount Available in Debt Service Funds | -                     |
| Amount of Debt Applicable to Debt Limit      | <u>118,864,245</u>    |
| Legal Debt margin                            | <u>\$ 479,686,688</u> |

| <u>2012</u>           | <u>2011</u>           | <u>2010</u>           | <u>2009</u>           | <u>2008</u>           | <u>2007</u>           |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 560,019,281        | \$ 568,453,151        | \$ 623,832,549        | \$ 646,145,451        | \$ 625,147,479        | \$ 541,348,190        |
| <u>46,332,072</u>     | <u>49,608,104</u>     | <u>52,506,404</u>     | <u>55,370,584</u>     | <u>59,178,263</u>     | <u>59,084,119</u>     |
| <u>\$ 513,687,209</u> | <u>\$ 518,845,047</u> | <u>\$ 571,326,145</u> | <u>\$ 590,774,867</u> | <u>\$ 565,969,216</u> | <u>\$ 482,264,071</u> |
| 8.27%                 | 8.73%                 | 8.42%                 | 8.57%                 | 9.47%                 | 10.91%                |

Allowable Percentage of Real Market Value:

|   |              |
|---|--------------|
| <sup>A</sup> Kindergarten through eighth grade, 9 x .0055 | 4.95%        |
| <sup>B</sup> Ninth through twelfth, 4 x .0075             | <u>3.00%</u> |
| Allowable Percentage                                      | <u>7.95%</u> |

**Schedule 13**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**Last Ten Calendar Years**  
**Lane County**

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| <b>Year</b> | <b>Population</b>    | <b>Personal Income</b><br><i>(thousands of dollars)</i> | <b>Per Capita<br/>Personal Income</b> | <b>Unemployment<br/>Rate*</b> |
|-------------|----------------------|---|---------------------------------------|-------------------------------|
| 2016        | - <sup>1</sup>       | \$ - <sup>2</sup>                                       | \$ - <sup>2</sup>                     | 5.5%                          |
| 2015        | 362,895 <sup>1</sup> | - <sup>2</sup>  | - <sup>2</sup>                        | 6.1                           |
| 2014        | 358,337              | 13,392,647  | 37,374                                | 6.9                           |
| 2013        | 356,212              | 13,047,961  | 36,630                                | 8.1                           |
| 2012        | 354,542              | 12,742,734  | 35,941                                | 8.9                           |
| 2011        | 353,416              | 12,214,306  | 34,561                                | 9.6                           |
| 2010        | 351,715              | 11,709,176  | 33,292                                | 10.9                          |
| 2009        | 351,109              | 11,783,941  | 33,562                                | 12.8                          |
| 2008        | 348,425              | 11,680,000  | 33,522                                | 5.7                           |
| 2007        | 344,812              | 11,353,000  | 32,925                                | 5.0                           |

\* Annual rate, seasonally adjusted June 30

<sup>1</sup> Information for 2015, estimate from US Census Bureau, 2016 not available

<sup>2</sup> Data 2015 and 2016 not available at time of printing.

Sources: Population, personal income and per capita information: US Census Bureau, Bureau of Economic Analysis.

Unemployment rate information: Oregon Employment Department

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**Schedule 14**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**PRINCIPAL EMPLOYERS FOR LANE COUNTY**  
**Current Year and Nine Years Ago**

|                                    | 2016      |      |                                   |           |
|------------------------------------|-----------|------|-----------------------------------|-----------|
| Employer                           | Employees | Rank | Percentage of<br>Total Employment | Employees |
| Ten Largest Employers              |           |      |                                   |           |
| PeaceHealth Corp                   | 5,500     | 1    | 3.72%                             | 4,300     |
| University of Oregon               | 5,479     | 2    | 3.71%                             | 3,676     |
| U.S. Government                    | 1,602     | 3    | 1.08%                             | 1,800     |
| City of Eugene                     | 1,463     | 4    | 0.99%                             | 1,452     |
| Lane County Government             | 1,369     | 5    | 0.93%                             | 1,786     |
| Springfield School District        | 1,242     | 6    | 0.84%                             | 1,162     |
| Eugene 4j School District          | 1,198     | 7    | 0.81%                             | 2,025     |
| Lane Community College             | 943       | 8    | 0.64%                             | 2,531     |
| Mckenzie-Willamette Medical Center | 880       | 9    | 0.60%                             | 750       |
| Royal Caribbean                    | 700       | 10   | 0.47%                             |           |
| State of Oregon                    |           |      |                                   | 1,100     |
| Subtotal of Ten Largest Employers  | 20,376    |      | 13.79%                            | 20,582    |
| All Other Employers                | 127,327   |      | 86.20%                            | 150,651   |
| Total Lane County Employment       | 147,703   |      | 100.00%                           | 171,233   |

Source: Oregon Employment Department; Eugene Area Chamber of Commerce



| 2007 |      |                                   |
|------|------|-----------------------------------|
| 1    | Rank | Percentage of<br>Total Employment |
|      | 1    | 2.51%                             |
|      | 2    | 2.15%                             |
|      | 5    | 1.05%                             |
|      | 7    | 0.85%                             |
|      | 6    | 1.04%                             |
|      | 8    | 0.68%                             |
|      | 4    | 1.18%                             |
|      | 3    | 1.48%                             |
|      | 10   | 0.44%                             |
|      | 9    | 0.64%                             |
|      |      | <hr/> 12.02%                      |
|      |      | <hr/> 87.98%                      |
|      |      | <hr/> 100.00%                     |

**Schedule 15**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**FULL-TIME EQUIVALENT DISTRICT EMPLOYEES**  
**BY ASSIGNMENT/FUNCTION**  
**Last Ten Fiscal Years**

|                                      | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>Assignment/Function</b>           | <b>2015-16</b>                       | <b>2014-15</b>                       | <b>2013-14</b>                       | <b>2012-13</b>                       |
| <b>Instructional Staff</b>           |                                      |                                      |                                      |                                      |
| Elementary teachers                  | 205.18                               | 190.60                               | 192.18                               | 183.40                               |
| Middle school teachers               | 91.11                                | 90.62                                | 90.69                                | 84.22                                |
| High school teachers                 | 110.37                               | 110.67                               | 110.27                               | 105.60                               |
| Special services teachers            | 73.40                                | 74.25                                | 72.10                                | 66.90                                |
| Other teachers                       | 36.23                                | 32.38                                | 28.90                                | 28.30                                |
| Other supervisory/confidential       | 0.50                                 | 0.50                                 | 0.50                                 | 1.00                                 |
| Classified assistants                | 233.81                               | 225.33                               | 202.33                               | 199.14                               |
| Subtotal Instructional Staff         | 750.60                               | 724.35                               | 696.97                               | 668.56                               |
| <b>Support Services Staff</b>        |                                      |                                      |                                      |                                      |
| Guidance                             | 17.07                                | 17.27                                | 16.03                                | 15.01                                |
| Librarians/media specialists         | 12.21                                | 11.58                                | 12.07                                | 14.46                                |
| Student services support staff       | 42.77                                | 39.75                                | 40.77                                | 40.34                                |
| School administrators                | 26.50                                | 27.00                                | 27.00                                | 26.50                                |
| School administrative support staff  | 53.88                                | 51.38                                | 52.41                                | 51.77                                |
| District administrators              | 8.00                                 | 8.00                                 | 7.00                                 | 7.00                                 |
| Other supervisory/confidential       | 26.00                                | 21.00                                | 23.00                                | 22.00                                |
| District support                     | 30.18                                | 33.68                                | 32.61                                | 42.58                                |
| All other support staff <sup>1</sup> | 148.09                               | 147.50                               | 146.16                               | 139.59                               |
| Subtotal Support Services Staff      | 364.70                               | 357.16                               | 357.05                               | 359.25                               |
| <b>Community Services Staff</b>      |                                      |                                      |                                      |                                      |
| Nutrition services support           | 4.50                                 | 4.50                                 | 4.50                                 | 4.58                                 |
| Cooks                                | 42.43                                | 42.65                                | 42.86                                | 41.38                                |
| Other supervisory/confidential       | 1.00                                 | 1.00                                 | 1.00                                 | 1.00                                 |
| Other community services staff       | 6.35                                 | 7.03                                 | 6.63                                 | 6.65                                 |
| Subtotal Community Services Staff    | 54.28                                | 55.18                                | 54.99                                | 53.61                                |
| <b>Total FTE</b>                     | <b>1,169.58</b>                      | <b>1,136.69</b>                      | <b>1,109.01</b>                      | <b>1,081.42</b>                      |

<sup>1</sup> All other support staff include data processing, maintenance, bus drivers, and security.

| Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees | Full-time<br>Equivalent<br>Employees |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| 2011-12                              | 2010-11                              | 2009-10                              | 2008-09                              | 2007-08                              | 2006-07                              |
| 185.16                               | 194.05                               | 195.83                               | 209.44                               | 209.33                               | 200.83                               |
| 91.13                                | 101.35                               | 104.32                               | 101.73                               | 102.81                               | 98.06                                |
| 104.12                               | 113.48                               | 119.97                               | 128.11                               | 124.64                               | 120.24                               |
| 69.22                                | 78.66                                | 77.69                                | 63.75                                | 65.75                                | 66.45                                |
| 31.43                                | 40.06                                | 37.38                                | 39.58                                | 44.32                                | 45.92                                |
| -                                    | -                                    | -                                    | -                                    | -                                    | -                                    |
| 198.36                               | 226.82                               | 232.47                               | 231.09                               | 233.98                               | 232.87                               |
| 679.42                               | 754.42                               | 767.66                               | 773.70                               | 780.83                               | 764.37                               |
| 18.63                                | 20.53                                | 19.52                                | 32.44                                | 31.55                                | 30.75                                |
| 14.57                                | 16.73                                | 14.23                                | 23.07                                | 22.42                                | 22.42                                |
| 52.15                                | 48.24                                | 42.93                                | 45.90                                | 44.55                                | 43.75                                |
| 27.80                                | 29.80                                | 32.00                                | 30.30                                | 29.30                                | 28.50                                |
| 54.70                                | 56.61                                | 59.07                                | 47.54                                | 47.54                                | 48.54                                |
| 8.00                                 | 8.00                                 | 8.00                                 | 9.00                                 | 8.00                                 | 7.00                                 |
| 21.40                                | 24.40                                | 23.70                                | 27.70                                | 26.70                                | 27.70                                |
| 31.16                                | 30.40                                | 36.06                                | 37.86                                | 36.28                                | 35.58                                |
| 146.13                               | 167.86                               | 167.85                               | 175.39                               | 173.39                               | 172.39                               |
| 374.54                               | 402.57                               | 403.36                               | 429.20                               | 419.73                               | 416.63                               |
| 4.00                                 | 4.00                                 | 3.00                                 | 3.50                                 | 4.00                                 | 4.00                                 |
| 43.48                                | 46.97                                | 43.00                                | 49.11                                | 45.75                                | 45.75                                |
| 1.00                                 | 1.00                                 | 2.00                                 | 2.00                                 | -                                    | -                                    |
| 6.87                                 | 8.29                                 | 6.20                                 | 6.20                                 | 5.44                                 | 6.00                                 |
| 55.35                                | 60.26                                | 54.20                                | 60.81                                | 55.19                                | 55.75                                |
| 1,109.31                             | 1,217.25                             | 1,225.22                             | 1,263.71                             | 1,255.75                             | 1,236.75                             |

**Schedule 16**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**TEACHER BASE SALARIES**  
**Last Ten Fiscal Years**

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| <b>Fiscal Year</b> | <b>Minimum Salary</b> | <b>Maximum Salary</b> | <b>Statewide<br/>Average Salary</b> |
|--------------------|-----------------------|-----------------------|-------------------------------------|
| 2015-16            | \$ 33,738             | \$ 73,092             | *                                   |
| 2014-15            | 31,881                | 71,659                | 57,321                              |
| 2013-14            | 31,220                | 70,174                | 54,077                              |
| 2012-13            | 30,559                | 68,688                | 54,076                              |
| 2011-12            | 30,525                | 69,804                | 53,526                              |
| 2010-11            | 30,038                | 68,690                | 53,022                              |
| 2009-10            | 30,068                | 68,561                | 52,376                              |
| 2008-09            | 30,350                | 68,804                | 50,347                              |
| 2007-08            | 29,466                | 64,168                | 48,979                              |
| 2006-07            | 28,692                | 62,481                | 48,055                              |

\* Note: 2014-15 Statewide Average not available at time of printing.

Source: School District records, Oregon School Boards Association

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**Schedule 17**  
**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**OPERATING STATISTICS**  
**Last Ten Fiscal Years**

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| <u>Fiscal Year</u> | <u>Enrollment</u> | <u>Operating<br/>Expenditures</u> | <u>Cost per Pupil</u> | <u>Percentage<br/>Change</u> | <u>Expenses</u> |
|--------------------|-------------------|-----------------------------------|-----------------------|------------------------------|-----------------|
| 2015-16            | 10,315            | 111,702,711                       | 10,829                | 5.18%                        | 138,466,801     |
| 2014-15            | 10,249            | 106,200,551                       | 10,362                | 3.33%                        | 89,070,796      |
| 2013-14            | 10,384            | 102,774,171                       | 9,897                 | 4.04%                        | 100,350,688     |
| 2012-13            | 10,479            | 98,780,371                        | 9,427                 | 0.16%                        | 97,663,803      |
| 2011-12            | 10,494            | 98,627,276                        | 9,398                 | -0.13%                       | 97,593,203      |
| 2010-11            | 10,565            | 98,751,810                        | 9,347                 | 0.86%                        | 99,746,606      |
| 2009-10            | 10,622            | 97,908,977                        | 9,218                 | -3.26%                       | 98,822,114      |
| 2008-09            | 10,882            | 101,212,190                       | 9,301                 | 1.61%                        | 100,778,925     |
| 2007-08            | 11,047            | 99,608,403                        | 9,017                 | 4.39%                        | 97,001,677      |
| 2006-07            | 11,177            | 95,419,634                        | 8,537                 |                              | 95,054,836      |

\* In 2015-16, the District began participating in the Community Eligibility Program where all students in qualifying schools receive free breakfast and lunch. Families are not required to report free and reduced status, therefore the District does not have that data for the qualifying schools (6 elementary schools and 1 middle school).

Source: School District records

| <b>Cost per Pupil</b> | <b>Percentage<br/>Change</b> | <b>Teaching<br/>Staff</b> | <b>Pupil-Teacher<br/>Ratio</b> | <b>% Student<br/>receiving<br/>Free or<br/>Reduced<br/>Meals</b> |   |
|-----------------------|------------------------------|---------------------------|--------------------------------|--|---|
| 13,424                | 55.46%                       | 516.3                     | 20.0                           | 53.57%   | * |
| 8,691                 | -11.24%                      | 498.5                     | 20.6                           | 63.09%   |   |
| 9,664                 | 2.75%                        | 494.1                     | 21.0                           | 63.44%   |   |
| 9,320                 | 0.07%                        | 468.4                     | 22.4                           | 62.97%   |   |
| 9,300                 | -2.16%                       | 481.1                     | 21.8                           | 63.22%   |   |
| 9,441                 | 0.94%                        | 527.6                     | 20.0                           | 60.80%   |   |
| 9,304                 | -1.94%                       | 535.2                     | 19.8                           | 58.88%   |   |
| 9,261                 | 3.89%                        | 542.6                     | 20.1                           | 55.37%   |   |
| 8,781                 | 2.05%                        | 546.9                     | 20.2                           | 48.00%   |   |
| 8,505                 |                              | 531.5                     | 21.0                           | 52.00%   |   |

**Schedule 18**  
**SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**School Building and Student Enrollment Information**  
**Last Ten Fiscal Years**

|  | Fiscal year<br>2006-07 | 2007-08 | 2008-09 | Fiscal year<br>2009-10 | 2010-11 | 2011-12 | Fiscal year<br>2012-13 | 2013-14 |
|--|------------------------|---------|---------|------------------------|---------|---------|------------------------|---------|
| Elementary Schools and Programs            |                        |         |         |                        |         |         |                        |         |
| Brattain (1925)                            |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 27,746           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 241                    | 210     | 209     | 193                    | 187     | 178     | -                      | -       |
| Camp Creek (1949)                          |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 12,697           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 80                     | 84      | 73      | 62                     | 54      | -       | -                      | -       |
| Centennial                                 |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 64,868           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 389                    | 395     | 404     | 406                    | 391     | 452     | 435                    | 452     |
| Douglas Gardens                            |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 50,321           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 468                    | 507     | 485     | 378                    | 366     | 354     | 324                    | 326     |
| Goshen (K-8)                               |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft):                  |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 93                     | 97      | 96      | 94                     | 87      | -       | -                      | -       |
| Guy Lee                                    |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 51,110           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 409                    | 368     | 372     | 363                    | 367     | 342     | 341                    | 339     |
| Maple                                      |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 41,706           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 324                    | 311     | 311     | 345                    | 331     | 323     | 327                    | 333     |
| Moffitt                                    |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 41,910           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 291                    | 300     | 314     | 306                    | 289     | 285     | -                      | -       |
| Mohawk                                     |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 19,100           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 73                     | 62      | 68      | 60                     | 64      | -       | -                      | -       |
| Mount Vernon (Starting 1997-98 New School) |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 58,000           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 535                    | 535     | 547     | 504                    | 488     | 508     | 537                    | 512     |
| Elizabeth Page                             |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 38,283           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 432                    | 438     | 420     | 372                    | 378     | 394     | 422                    | 438     |
| Ridgeview                                  |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 67,915           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 415                    | 416     | 430     | 426                    | 454     | 469     | 497                    | 487     |
| Riverbend                                  |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 58,000           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 401                    | 428     | 406     | 482                    | 519     | 527     | 506                    | 509     |
| Thurston                                   |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 43,674           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 447                    | 451     | 471     | 499                    | 511     | 525     | 541                    | 525     |
| Two Rivers Dos Rios Elementary             |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 70,389           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | -                      | -       | -       | -                      | -       | -       | 417                    | 449     |
| Walterville                                |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 22,668           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 188                    | 171     | 166     | 179                    | 172     | 183     | 177                    | 176     |
| Yolanda                                    |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 45,121           |                        |         |         |                        |         |         |                        |         |
| Elementary Enrollment                      | 426                    | 403     | 389     | 355                    | 351     | 423     | 422                    | 409     |
| Agnes Stewart                              |                        |         |         |                        |         |         |                        |         |
| Gross Floor Area (sq ft): 94,000           |                        |         |         |                        |         |         |                        |         |
| Middle School Enrollment                   | 643                    | 705     | 636     | 635                    | 653     | 646     | 636                    | 584     |



**Schedule 18**  
**SCHOOL DISTRICT NO. 19, LANE COUNTY, OREGON**  
**School Building and Student Enrollment Information**  
**Last Ten Fiscal Years**

|   | Fiscal year  |              | Fiscal year  |              | Fiscal year  |              | Fiscal year  |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | 2006-07      | 2007-08      | 2008-09      | 2009-10      | 2010-11      | 2011-12      | 2012-13      | 2013-14      |
| Briggs<br>Gross Floor Area (sq ft): 93,303<br>Middle School Enrollment                        | 533          | 532          | 471          | 457          | 439          | 557          | 515          | 524          |
| Hamlin<br>Gross Floor Area (sq ft): 83,881<br>Middle School Enrollment                        | 425          | 416          | 444          | 442          | 443          | 618          | 601          | 589          |
| Springfield<br>Gross Floor Area (sq ft):<br>Middle School Enrollment                          | 294          | 301          | 340          | 322          | 300          | -            | -            | -            |
| Thurston<br>Gross Floor Area (sq ft): 72,212<br>Middle School Enrollment                      | 554          | 575          | 583          | 563          | 555          | 589          | 617          | 645          |
| Springfield<br>Gross Floor Area (sq ft): 250,829<br>High School Enrollment                    | 1,497        | 1,458        | 1,399        | 1,399        | 1,431        | 1,433        | 1,420        | 1,357        |
| Thurston<br>Gross Floor Area (sq ft): 290,210<br>High School Enrollment                       | 1,567        | 1,590        | 1,564        | 1,568        | 1,524        | 1,481        | 1,487        | 1,436        |
| Gateways Learning Center<br>Gross Floor Area (sq ft): 7,236<br>High School Enrollment         | 154          | 197          | 175          | 155          | 151          | 166          | 156          | 186          |
| Academy of Arts and Academics<br>Gross Floor Area (sq ft): 13,430<br>High School Enrollment   | 88           | 112          | 144          | 175          | 209          | 230          | 286          | 326          |
| Willamette Leadership Academy<br>Gross Floor Area (sq ft): 26,073<br>Middle School Enrollment | -            | -            | -            | -            | -            | -            | 112          | 100          |
| High School Enrollment  | -            | -            | -            | -            | -            | -            | 91           | 119          |
| Administrative Building<br>Gross Floor Area (sq ft): 59,143                                   |              |              |              |              |              |              |              |              |
| Education Media Center<br>Gross Floor Area (sq ft): 18,600                                    |              |              |              |              |              |              |              |              |
| Brattain House<br>Gross Floor Area (sq ft): 5,352   |              |              |              |              |              |              |              |              |
| Warehouse<br>Gross Floor Area (sq ft): 10,000   |              |              |              |              |              |              |              |              |
| Maintenance/Transportation Complex<br>Gross Floor Area (sq ft): 19,274                        |              |              |              |              |              |              |              |              |
| Gross Floor (sq ft) Summary   |              |              |              |              |              |              |              |              |
| Elementary Schools  |              |              |              |              |              |              |              |              |
| Middle Schools  |              |              |              |              |              |              |              |              |
| High Schools  |              |              |              |              |              |              |              |              |
| Charter Schools   |              |              |              |              |              |              |              |              |
| Other Facilities  |              |              |              |              |              |              |              |              |
| Total Gross Floor Area (sq ft)  |              |              |              |              |              |              |              |              |
| Enrollment Summary  |              |              |              |              |              |              |              |              |
| Elementary Schools  | 5212         | 5176         | 5161         | 5024         | 5009         | 4963         | 4946         | 4955         |
| Middle Schools  | 2449         | 2529         | 2474         | 2419         | 2390         | 2410         | 2481         | 2442         |
| High Schools  | 3306         | 3357         | 3282         | 3297         | 3315         | 3310         | 3440         | 3424         |
| Alternative Education   | 298          | 97           | 109          | 57           | 60           | 41           | 101          | 108          |
| <b>Total Enrollment</b>   | <b>11265</b> | <b>11159</b> | <b>11026</b> | <b>10797</b> | <b>10774</b> | <b>10724</b> | <b>10968</b> | <b>10929</b> |
| Charter Schools   | 88           | 112          | 144          | 175          | 209          | 230          | 489          | 545          |
| Total District Enrollment   | 11177        | 11047        | 10882        | 10622        | 10565        | 10494        | 10479        | 10384        |

Source: School District records

Notes: Enrollment data is as of September 30 of each year

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# OTHER INFORMATION SECTION

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**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 Audit Revenue**

|  | Fund 100           | Fund 200          | Fund 300          | Fund 400          | Fund 600          | Fund 700         |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| <b>Revenue from Local Sources</b>              |                    |                   |                   |                   |                   |                  |
| 1110   | 23,088,444         |                   | 5,953,583         |                   |                   |                  |
| 1200   |                    | 148,383           |                   |                   |                   |                  |
| 1311   |                    |                   |                   |                   |                   |                  |
| 1312   | 19,808             |                   |                   |                   |                   |                  |
| 1330   | 6,850              | 6,730             |                   |                   |                   |                  |
| 1411   | 12,550             |                   |                   |                   |                   |                  |
| 1412   | 68                 |                   |                   |                   |                   |                  |
| 1500   | 277,606            | 9,195             | 36,573            | 491,529           | 19,940            |                  |
| 1600   |                    | 357,641           |                   |                   |                   |                  |
| 1700   |                    | 2,089,433         |                   |                   |                   |                  |
| 1800   |                    | 78,741            |                   |                   |                   |                  |
| 1910   | 67,130             |                   |                   | 452,812           | 3                 |                  |
| 1920   | 1,573              | 304,544           |                   | 45,900            |                   |                  |
| 1940   | 255,924            |                   |                   |                   |                   |                  |
| 1960   | 33,041             | 3,314             |                   |                   |                   |                  |
| 1970   |                    |                   | 5,106,456         | 1,060             | 18,074,705        | 1,550,000        |
| 1980   |                    | 418,099           |                   |                   |                   |                  |
| 1990   | 126,822            | 714,959           |                   | 348,031           | 150,980           |                  |
| <b>Total Revenue from Local Sources</b>        | <b>23,889,816</b>  | <b>4,131,039</b>  | <b>11,096,612</b> | <b>1,339,332</b>  | <b>18,245,628</b> | <b>1,550,000</b> |
| <b>Revenue from Intermediate Sources</b>       |                    |                   |                   |                   |                   |                  |
| 2101   | 78,317             |                   |                   |                   |                   |                  |
| 2102   | 1,571,056          |                   |                   |                   |                   |                  |
| <b>Total Revenue from Intermediate Sources</b> | <b>1,649,373</b>   | -                 | -                 | -                 | -                 | -                |
| <b>Revenue from State Sources</b>              |                    |                   |                   |                   |                   |                  |
| 3101   | 70,306,186         |                   |                   |                   |                   |                  |
| 3102   |                    | 36,869            |                   |                   |                   |                  |
| 3103   | 1,154,814          |                   |                   |                   |                   |                  |
| 3107   |                    |                   |                   | 147,729           |                   |                  |
| 3204   |                    |                   |                   |                   |                   |                  |
| 3222   |                    | 323,497           |                   |                   |                   |                  |
| 3299   |                    | 1,845,326         |                   |                   |                   |                  |
| <b>Total Revenue from State Sources</b>        | <b>71,461,000</b>  | <b>2,205,692</b>  | -                 | <b>147,729</b>    | -                 | -                |
| <b>Revenue from Federal Sources</b>            |                    |                   |                   |                   |                   |                  |
| 4100   |                    |                   |                   |                   |                   |                  |
| 4300   |                    | 658,958           |                   |                   |                   |                  |
| 4500   | 11,025             | 9,409,464         |                   |                   |                   |                  |
| 4700   |                    | 321,798           |                   |                   |                   |                  |
| 4801   | 533,937            |                   |                   |                   |                   |                  |
| 4900   |                    | 263,898           |                   |                   |                   |                  |
| <b>Total Revenue from Federal Sources</b>      | <b>544,962</b>     | <b>10,654,118</b> | -                 | -                 | -                 | -                |
| <b>Revenue from Other Sources</b>              |                    |                   |                   |                   |                   |                  |
| 5100   |                    | 940,000           |                   | 4,000,000         |                   |                  |
| 5200   |                    | 1,099,000         | 78,858            |                   |                   |                  |
| 5300   |                    | 1,593             |                   | 4,200             |                   |                  |
| 5400   | 5,624,194          | 2,872,593         | 502,016           | 74,746,063        | 2,944,318         | 245,644          |
| <b>Total Revenue from Other Sources</b>        | <b>5,624,194</b>   | <b>4,913,186</b>  | <b>580,874</b>    | <b>78,750,263</b> | <b>2,944,318</b>  | <b>245,644</b>   |
| <b>Grand Totals</b>                            | <b>103,169,345</b> | <b>21,904,035</b> | <b>11,677,486</b> | <b>80,237,324</b> | <b>21,189,946</b> | <b>1,795,644</b> |

**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

**Fund : General Fund**

|   | Obj 100           | Obj 200           | Obj 300           | Obj 400          | Obj 500        | Obj 600          | Obj 700  |
|---|-------------------|-------------------|-------------------|------------------|----------------|------------------|----------|
| <b>Instruction Expenditures</b>           |                   |                   |                   |                  |                |                  |          |
| 1111                                      | 12,514,448        | 7,729,449         | 149,371           | 995,454          |                |                  |          |
| 1113                                      | 22,289            | 7,475             |                   | 159              |                |                  |          |
| 1121                                      | 5,319,953         | 3,261,045         | 53,972            | 115,606          |                |                  |          |
| 1122                                      | 17,730            | 5,744             |                   |                  |                |                  |          |
| 1131                                      | 6,612,371         | 3,868,095         | 144,290           | 220,897          |                | 869              |          |
| 1132                                      | 1,377             | 437               | 83,839            |                  |                |                  |          |
| 1140                                      | 109,249           | 96,384            | 645               | 11,258           |                | 168              |          |
| 1210                                      | 22,091            | 7,289             | 136               | 1,964            |                |                  |          |
| 1220                                      | 3,760,656         | 2,269,173         | 1,154,989         | 55,057           |                |                  |          |
| 1250                                      | 2,928,239         | 1,719,421         | 289,123           | 26,065           |                |                  |          |
| 1260                                      |                   |                   | 70,875            |                  |                |                  |          |
| 1271                                      | 15,509            | 5,080             |                   |                  |                |                  |          |
| 1280                                      | 163,454           | 114,826           | 4,946,207         | 31,913           |                |                  |          |
| 1291                                      | 1,282,353         | 726,954           | 5,488             | 8,428            |                |                  |          |
| 1292                                      | 46,961            | 25,996            | 279               | 2,131            |                |                  |          |
| 1400                                      |                   |                   | 375               |                  |                |                  |          |
| <b>Total Instruction</b>                  | <b>32,816,680</b> | <b>19,837,368</b> | <b>6,899,589</b>  | <b>1,468,932</b> | <b>-</b>       | <b>1,037</b>     | <b>-</b> |
| <b>Support Services Expenditures</b>      |                   |                   |                   |                  |                |                  |          |
| 2110                                      | 197,525           | 91,747            | 136,675           | 822              |                |                  |          |
| 2120                                      | 784,105           | 448,552           | 7,301             | 1,180            |                |                  |          |
| 2130                                      | 367,202           | 227,261           | 8,691             | 6,949            |                |                  |          |
| 2140                                      | 588,674           | 290,261           | 4,184             | 9,861            |                |                  |          |
| 2150                                      | 872,403           | 446,550           | 5,504             | 4,233            |                |                  |          |
| 2190                                      | 297,557           | 150,639           | 14,812            | 14,155           |                | 1,190            |          |
| 2210                                      | 582,370           | 283,170           | 14,446            | 43,811           |                | 3,721            |          |
| 2220                                      | 466,098           | 310,517           | 81,850            | 99,837           |                |                  |          |
| 2230                                      | 20,741            | 13,020            | 38,681            | 106,265          |                |                  |          |
| 2240                                      | 112,772           | 40,079            | 40,716            | 40               |                |                  |          |
| 2310                                      |                   |                   | 106,296           | 3,930            |                | 19,513           |          |
| 2320                                      | 330,046           | 123,835           | 7,094             | 4,236            |                | 2,003            |          |
| 2410                                      | 4,479,208         | 2,425,600         | 72,761            | 93,115           |                | 20,105           |          |
| 2520                                      | 656,121           | 393,898           | 28,999            | 198,572          | 5,000          | 222,101          |          |
| 2540                                      | 3,243,601         | 2,118,084         | 2,297,171         | 754,963          | 146,159        | 324,585          |          |
| 2550                                      | 1,885,892         | 1,323,493         | 237,498           | 484,367          | 45,235         | 81,544           |          |
| 2570                                      | 120,088           | 74,334            | 165,327           | 7,301            | 39,750         | 843              |          |
| 2620                                      |                   |                   | 2,477             |                  |                |                  |          |
| 2630                                      | 107,590           | 58,707            | 36,640            | 11,424           |                | 799              |          |
| 2640                                      | 313,339           | 146,996           | 85,699            | 38,143           |                | 9,785            |          |
| 2660                                      | 817,466           | 409,060           | 356,890           | 726,623          | 37,901         | 300              |          |
| 2670                                      | 11,013            | 8,117             | 239               |                  |                | 384              |          |
| <b>Total Support Services</b>             | <b>16,253,811</b> | <b>9,383,920</b>  | <b>3,749,951</b>  | <b>2,609,827</b> | <b>274,045</b> | <b>686,873</b>   | <b>-</b> |
| <b>Total Enterprise &amp; Community</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b> |
| <b>Total Facilities &amp; Acquisition</b> | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b> |
| <b>Other Uses Expenditures</b>            |                   |                   |                   |                  |                |                  |          |
| 5100                                      |                   |                   |                   |                  |                | 12,288           |          |
| 5200                                      |                   |                   |                   |                  |                | 1,177,858        |          |
| <b>Total Other Uses Expenditures</b>      | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>1,190,146</b> | <b>-</b> |
| <b>Grand Total</b>                        | <b>49,070,491</b> | <b>29,221,288</b> | <b>10,649,540</b> | <b>4,078,759</b> | <b>274,045</b> | <b>1,878,056</b> | <b>-</b> |

**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

**Fund : Special Revenue Fund**

|   | <b>Obj 100</b>   | <b>Obj 200</b>   | <b>Obj 300</b>   | <b>Obj 400</b>   | <b>Obj 500</b>   | <b>Obj 600</b>   | <b>Obj 700</b> |
|---|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>Instruction Expenditures</b>                               |                  |                  |                  |                  |                  |                  |                |
| 1111  | 101,389          | 25               | 8,328            | 121,790          |                  |                  |                |
| 1113  | 93,015           | 29,243           | 64,910           | 189,877          |                  | 59,071           |                |
| 1121  | 71,034           | 43,601           | 1,446            | 7,978            |                  |                  |                |
| 1122  | 95,159           | 28,076           | 128,642          | 192,118          |                  | 41,794           |                |
| 1131  | 21,889           | 15,452           | 47,415           | 82,569           |                  |                  |                |
| 1132  | 829,185          | 242,258          | 430,010          | 934,500          |                  | 336,290          |                |
| 1140  | 67,141           | 28,381           | 5,467            | 5,578            |                  | 192              |                |
| 1210  | 13,356           | 3,252            | 1,813            | 3,179            |                  |                  |                |
| 1220  | 415,083          | 327,005          | 955,958          | 5,034            |                  |                  |                |
| 1250  | 509,562          | 392,582          | 13               |                  |                  |                  |                |
| 1260  |                  |                  | 21,470           |                  |                  |                  |                |
| 1272  | 1,473,501        | 895,655          | 11,313           | 57,989           |                  | 695              |                |
| 1291  | 47,385           | 25,090           | 4,262            | 28,720           |                  | 231              |                |
| 1293  | 1,713            | 332              | 140              |                  |                  |                  |                |
| 1299  | 3,972            | 321              | 953              |                  |                  |                  |                |
| 1300  |                  |                  | 9,064            |                  |                  |                  |                |
| 1400  | 20,753           | 6,812            |                  |                  |                  |                  |                |
| <b>Total Instruction</b>                                      | <b>3,764,137</b> | <b>2,038,085</b> | <b>1,691,204</b> | <b>1,629,332</b> | <b>-</b>         | <b>438,273</b>   | <b>-</b>       |
| <b>Support Services Expenditures</b>                          |                  |                  |                  |                  |                  |                  |                |
| 2110  | 8,857            | 5,681            |                  |                  |                  |                  |                |
| 2120  |                  |                  | 22,833           |                  |                  |                  |                |
| 2130  | 4,065            | 2,409            |                  |                  |                  |                  |                |
| 2140  | 41,270           | 21,255           | 54               |                  |                  |                  |                |
| 2150  | 2,505            | 815              |                  |                  |                  |                  |                |
| 2190  | 101,798          | 52,403           | 2,993            | 1,381            |                  |                  |                |
| 2210  | 826,335          | 350,617          | 595,045          | 48,326           |                  | 3,170            |                |
| 2220  | 9,595            | 2,187            |                  |                  |                  |                  |                |
| 2240  | 217,836          | 46,228           | 140,578          | 12,199           |                  | 33,332           |                |
| 2320  |                  |                  | 54,632           | 1,566            |                  | 15,089           |                |
| 2410  |                  |                  | 7,500            | 3,390            |                  |                  |                |
| 2490  | 54,614           | 23,483           | 2,093            |                  |                  |                  |                |
| 2520  | 55,706           | 30,469           | 21,676           | 6,780            |                  | 418,599          |                |
| 2540  | 13,275           | 13,461           | 11,903           | 1,505            | 30,630           | 197              |                |
| 2550  | 15,467           | 5,085            | 16,783           | 9,049            | 937,962          |                  |                |
| 2620  | 19,175           | 6,140            | 6,958            | 171              |                  |                  |                |
| 2640  | 80,689           | 77,108           |                  |                  |                  |                  |                |
| 2660  | 11,685           | 1,718            | 10,843           | 27,301           |                  |                  |                |
| <b>Total Support Services</b>                                 | <b>1,462,872</b> | <b>639,059</b>   | <b>893,891</b>   | <b>111,668</b>   | <b>968,592</b>   | <b>470,387</b>   | <b>-</b>       |
| <b>Enterprise &amp; Community Services Expenditures</b>       |                  |                  |                  |                  |                  |                  |                |
| 3100  | 1,174,559        | 821,874          | 91,812           | 1,657,866        | 57,047           | 832              |                |
| 3300  | 180,399          | 101,368          | 27,024           | 27,217           | -                | 385              |                |
| <b>Total Enterprise &amp; Community</b>                       | <b>1,354,958</b> | <b>923,242</b>   | <b>118,836</b>   | <b>1,685,083</b> | <b>57,047</b>    | <b>1,217</b>     | <b>-</b>       |
| <b>Facilities Acquisition &amp; Construction Expenditures</b> |                  |                  |                  |                  |                  |                  |                |
| 4150  |                  |                  |                  |                  |                  |                  |                |
| <b>Total Facilities &amp; Acquisition</b>                     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| <b>Other Uses Expenditures</b>                                |                  |                  |                  |                  |                  |                  |                |
| 5100  |                  |                  |                  |                  |                  | 379,894          |                |
| <b>Total Other Uses Expenditures</b>                          | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>379,894</b>   | <b>-</b>       |
| <b>Grand Total</b>  | <b>6,581,967</b> | <b>3,600,386</b> | <b>2,703,931</b> | <b>3,426,083</b> | <b>1,025,639</b> | <b>1,289,771</b> | <b>-</b>       |

**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

**Fund : Debt Service Fund**

|  | Obj 100 | Obj 200 | Obj 300 | Obj 400 | Obj 500 | Obj 600    | Obj 700 |
|--|---------|---------|---------|---------|---------|------------|---------|
| <b>Total Instruction</b>                     | -       | -       | -       | -       | -       | -          | -       |
| <b>Support Services Expenditures</b><br>2520 |         |         |         |         |         |            |         |
| <b>Total Support Services</b>                | -       | -       | -       | -       | -       | -          | -       |
| <b>Total Enterprise &amp; Community</b>      | -       | -       | -       | -       | -       | -          | -       |
| <b>Total Facilities &amp; Acquisition</b>    | -       | -       | -       | -       | -       | -          | -       |
| <b>Other Uses Expenditures</b><br>5100       |         |         |         |         |         | 11,119,090 |         |
| <b>Total Other Uses Expenditures</b>         | -       | -       | -       | -       | -       | 11,119,090 | -       |
| <b>Grand Total</b>                           | -       | -       | -       | -       | -       | 11,119,090 | -       |



**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

**Fund : Capital Projects Fund**

|   | Obj 100 | Obj 200 | Obj 300   | Obj 400   | Obj 500   | Obj 600 | Obj 700 |
|---|---------|---------|-----------|-----------|-----------|---------|---------|
| <b>Instruction Expenditures</b>                               |         |         |           |           |           |         |         |
| 1111  |         |         | 79,475    | 957,000   |           |         |         |
| 1121  |         |         | 101,128   | 262,429   |           |         |         |
| 1131  |         |         | 60,652    | 554,980   | 192,243   |         |         |
| <b>Total Instruction</b>                                      | -       | -       | 241,255   | 1,774,409 | 192,243   | -       | -       |
| <b>Support Services Expenditures</b>                          |         |         |           |           |           |         |         |
| 2220  |         |         |           |           |           |         |         |
| 2410  |         |         |           |           |           |         |         |
| 2520  | 34,435  | 23,235  | 37,426    |           |           |         |         |
| 2540  | 115,169 | 52,081  | 214,203   | 55,240    | 5,252     | 59      |         |
| 2570  |         |         |           |           |           |         |         |
| 2630  |         |         | 301       |           |           |         |         |
| 2660  | 157,897 | 76,315  | 104,926   | 745,198   | 557,778   | 1,000   |         |
| <b>Total Support Services</b>                                 | 307,501 | 151,631 | 356,856   | 800,438   | 563,030   | 1,059   | -       |
| <b>Enterprise &amp; Community</b>                             |         |         |           |           |           |         |         |
| 3100  |         |         |           |           |           |         |         |
| <b>Total Enterprise &amp; Community</b>                       | -       | -       | -         | -         | -         | -       | -       |
| <b>Facilities Acquisition &amp; Construction Expenditures</b> |         |         |           |           |           |         |         |
| 4120  |         |         |           |           | 15,257    |         |         |
| 4150  |         |         | 4,380,479 | 59,535    | 9,205,712 | 172,830 |         |
| <b>Total Facilities &amp; Acquisition</b>                     | -       | -       | 4,380,479 | 59,535    | 9,220,969 | 172,830 | -       |
| <b>Other Uses Expenditures</b>                                |         |         |           |           |           |         |         |
| 5200  |         |         |           |           |           |         |         |
| <b>Total Other Uses Expenditures</b>                          | -       | -       | -         | -         | -         | -       | -       |
| <b>Grand Total</b>  | 307,501 | 151,631 | 4,978,590 | 2,634,382 | 9,976,242 | 173,889 | -       |

**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

**Fund : Enterprise Fund**

|   | Obj 100 | Obj 200 | Obj 300 | Obj 400 | Obj 500 | Obj 600 | Obj 700 |
|---|---------|---------|---------|---------|---------|---------|---------|
| <b>Total Instruction</b>                  | -       | -       | -       | -       | -       | -       | -       |
| <b>Total Support Services</b>             | -       | -       | -       | -       | -       | -       | -       |
| <b>Total Enterprise &amp; Community</b>   | -       | -       | -       | -       | -       | -       | -       |
| <b>Total Facilities &amp; Acquisition</b> | -       | -       | -       | -       | -       | -       | -       |
| <b>Total Other Uses Expenditures</b>      | -       | -       | -       | -       | -       | -       | -       |
| <b>Grand Total</b>                        | -       | -       | -       | -       | -       | -       | -       |

**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

**Fund : Internal Service Fund**

|   | Obj 100 | Obj 200    | Obj 300 | Obj 400 | Obj 500 | Obj 600 | Obj 700 |
|---|---------|------------|---------|---------|---------|---------|---------|
| <b>Total Instruction</b>                  | -       | -          | -       | -       | -       | -       | -       |
| <b>Support Services Expenditures</b>      |         |            |         |         |         |         |         |
| 2520                                      | 47,579  | 16,149,822 | 9,425   | 2,948   |         | 59,145  |         |
| 2570                                      | 248,556 | 151,563    | 193,347 | 178,793 | 22,350  | 220     |         |
| <b>Total Support Services</b>             | 296,135 | 16,301,385 | 202,772 | 181,741 | 22,350  | 59,365  | -       |
| <b>Total Enterprise &amp; Community</b>   | -       | -          | -       | -       | -       | -       | -       |
| <b>Total Facilities &amp; Acquisition</b> | -       | -          | -       | -       | -       | -       | -       |
| <b>Other Uses</b>                         |         |            |         |         |         |         |         |
| 5100                                      |         |            |         |         |         | 23,340  |         |
| <b>Total Other Uses Expenditures</b>      | -       | -          | -       | -       | -       | 23,340  | -       |
| <b>Grand Total</b>                        | 296,135 | 16,301,385 | 202,772 | 181,741 | 22,350  | 82,705  | -       |

**SPRINGFIELD SCHOOL DISTRICT NO.19, LANE COUNTY, OREGON**  
**Supplemental Information as Required by the Oregon Department of Education**  
**2015-16 District Audit Expenditures Summary**

Fund : Trust and Agency Funds

|   | Obj 100 | Obj 200   | Obj 300 | Obj 400 | Obj 500 | Obj 600 | Obj 700 |
|---|---------|-----------|---------|---------|---------|---------|---------|
| <b>Total Instruction</b>                  | -       | -         | -       | -       | -       | -       | -       |
| <b>Support Services Expenditures</b>      |         |           |         |         |         |         |         |
| 2521                                      |         |           | 7,250   |         |         |         |         |
| 2700                                      | 167,214 | 1,281,281 |         |         |         |         |         |
| <b>Total Support Services</b>             | 167,214 | 1,281,281 | 7,250   | -       | -       | -       | -       |
| <b>Total Enterprise &amp; Community</b>   | -       | -         | -       | -       | -       | -       | -       |
| <b>Total Facilities &amp; Acquisition</b> | -       | -         | -       | -       | -       | -       | -       |
| <b>Total Other Uses Expenditures</b>      | -       | -         | -       | -       | -       | -       | -       |
| <b>Grand Total</b>                        | 167,214 | 1,281,281 | 7,250   | -       | -       | -       | -       |

SUPPLEMENTAL INFORMATION, 2015-2016

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.

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

A.

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

|               | Objects 325 & 326 |
|---------------|-------------------|
| Function 2540 | \$ 1,167,689      |
| Function 2550 | \$ 0              |

B.

Replacement of Equipment – **General Fund:**  
Include all General Fund expenditures in object 542, except for the following exclusions:  
Exclude these functions:

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

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# SINGLE AUDIT SECTION









**PAULY, ROGERS AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
[www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

November 22, 2016

To the Board of Directors  
Springfield School District  
Lane County, Oregon

**Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Springfield School District as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated November 22, 2016.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

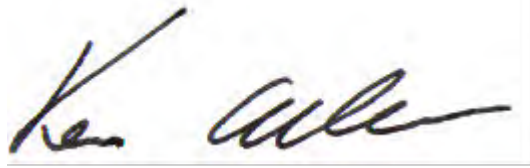
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Ken Allen", is enclosed within a thin black rectangular border.

Kenneth Allen, CPA  
PAULY, ROGERS AND CO., P.C.



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November 22, 2016

To the Board of Directors  
Springfield School District  
Lane County, Oregon

## **Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

### **Report on Compliance for Each Major Federal Program**

We have audited Springfield School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2016. The 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 major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

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

In our opinion, Springfield School District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

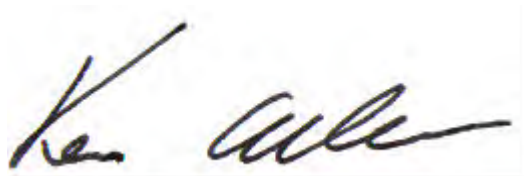
Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material

effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in dark ink, appearing to read "Ken Allen", is enclosed within a thin black rectangular border.

Kenneth Allen, CPA  
PAULY, ROGERS AND CO., P.C.

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2016**

| <i>Federal Grantor/Pass Through Grantor/<br/>Program Title</i>                  | <i>Pass Through<br/>Organization</i> | <i>Federal CFDA<br/>Number</i> | <i>Pass Through<br/>Entity Number</i> | <i>Expenditures</i>    | <i>Passed<br/>Through to<br/>Subrecipients</i> |
|---|--------------------------------------|--------------------------------|---------------------------------------|------------------------|--|
| <b>U.S. DEPARTMENT OF EDUCATION</b>   |                                      |                                |                                       |                        |  |
| Indian Education - Grants to LEAs   | US Department of Education           | 84.060A                        | Direct                                | \$ 51,292.00           | -  |
| <b>Total Indian Education</b>   |                                      |                                |                                       | <b>\$ 51,292.00</b>    | -  |
| Arts in Education   | US Department of Education           | 84.351D                        | Direct                                | \$ 245,393.02          | -  |
| Arts in Education   | US Department of Education           | 84.351D                        | Direct                                | \$ 262,272.70          | -  |
| <b>Total Arts in Education</b>  |                                      |                                |                                       | <b>\$ 507,665.72</b>   | -  |
| Title I Grants to Local Educational Agencies                                    | Oregon Department of Education       | 84.010 *                       | 32693                                 | \$ 563,520.80          | -  |
| Title I Grants to Local Educational Agencies                                    | Oregon Department of Education       | 84.010 *                       | 36084                                 | \$ 2,585,242.58        | -  |
| <b>Total Title I Grants To LEAs</b>   |                                      |                                |                                       | <b>\$ 3,148,763.38</b> | -  |
| English Language Acquisition State Grants                                       | Oregon Department of Education       | 84.365                         | 32365                                 | \$ 17,489.29           | -  |
| English Language Acquisition State Grants                                       | Oregon Department of Education       | 84.365                         | 36364                                 | \$ 69,398.47           | -  |
| <b>Total English Language Acquisition State Grants</b>                          |                                      |                                |                                       | <b>\$ 86,887.76</b>    | -  |
| Supporting Effective Instruction State Grant                                    | Oregon Department of Education       | 84.367                         | 33017                                 | \$ 83,538.95           | -  |
| Supporting Effective Instruction State Grant                                    | Oregon Department of Education       | 84.367                         | 36281                                 | \$ 299,607.44          | -  |
| <b>Total Title IIA Grants to LEAs</b>   |                                      |                                |                                       | <b>\$ 383,146.39</b>   | -  |
| Title I State Agency Program for Neglected and Delinquent Children              | Oregon Department of Education       | 84.013                         | 34228                                 | \$ -                   | -  |
| Title I State Agency Program for Neglected and Delinquent Children              | Oregon Department of Education       | 84.013                         | 38533                                 | \$ 55,555.61           | -  |
| <b>Total Title I State Agency Program for Neglected and Delinquent Children</b> |                                      |                                |                                       | <b>\$ 55,555.61</b>    | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 38005                                 | \$ 6,939.00            | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 38508                                 | \$ 67,334.47           | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 34254                                 | \$ -                   | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 38442                                 | \$ 12,731.00           | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 35807                                 | \$ 3,600.00            | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 31891                                 | \$ -                   | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 33390                                 | \$ 150,149.20          | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 36977                                 | \$ 1,437,725.83        | -  |
| Special Education   | Oregon Department of Education       | 84.027 *                       | 38115                                 | \$ 1,172.00            | -  |
| Special Education   | Oregon Department of Education       | 84.173 *                       | 33544                                 | \$ -                   | -  |
| Special Education   | Oregon Department of Education       | 84.173 *                       | 37261                                 | \$ 22,232.66           | -  |
| <b>Total Special Education Cluster</b>  |                                      |                                |                                       | <b>\$ 1,701,884.16</b> | -  |
| 21st Century Community Learning Centers - Cohort 3 Year 2                       | Oregon Department of Education       | 84.287                         | 32282                                 | \$ 231,871.52          | -  |
| 21st Century Community Learning Centers - Cohort 3 Year 3                       | Oregon Department of Education       | 84.287                         | 36394                                 | \$ 284,876.90          | -  |
| <b>Total 21st Century Community Learning</b>                                    |                                      |                                |                                       | <b>\$ 516,748.42</b>   | -  |
| Special Education - State Personnel Development                                 | Oregon Department of Education       | 84.323                         | 38778                                 | \$ 21,117.73           | -  |
| Special Education - State Personnel Development                                 | Oregon Department of Education       | 84.323                         | 34433                                 | \$ 809.00              | -  |
| <b>Total Special Education - State Personnel Development</b>                    |                                      |                                |                                       | <b>\$ 21,926.73</b>    | -  |
| Migrant Education - State Grant Program   | Lane Education Service District      | 84.011                         | 37719                                 | \$ 2,300.18            | -  |
| Migrant Education - State Grant Program   | Lane Education Service District      | 84.011                         | 33601                                 | \$ -                   | -  |
| <b>Total Migrant Education - State Grant Program</b>                            |                                      |                                |                                       | <b>\$ 2,300.18</b>     | -  |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2016**

| <i>Federal Grantor/Pass Through Grantor/<br/>Program Title</i>              | <i>Pass Through<br/>Organization</i> | <i>Federal CFDA<br/>Number</i> | <i>Pass Through<br/>Entity Number</i> | <i>Expenditures</i> | <i>Passed<br/>Through to<br/>Subrecipients</i> |
|---|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--|
| Career and Technical Education -- Basic Grants to States                    | Lane Education Service District      | 84.048                         | 36431                                 | \$ 770.00           | -  |
| Career and Technical Education -- Basic Grants to States                    | Lane Education Service District      | 84.048                         | 36412                                 | \$ 57,851.12        | -  |
| Career and Technical Education -- Basic Grants to States                    | Lane Education Service District      | 84.048                         | 36412                                 | \$ 7,799.25         | -  |
| Career and Technical Education -- Basic Grants to States                    | Lane Education Service District      | 84.048                         | 31766                                 | \$ 3,246.28         | -  |
| Career and Technical Education -- Basic Grants to States                    | Lane Education Service District      | 84.048                         | 31766                                 | \$ 5,103.87         | -  |
| Career and Technical Education -- Basic Grants to States                    | Lane Education Service District      | 84.048                         | ESD26                                 | \$ 220.00           | -  |
| <b>Total Career and Technical Education</b>                                 |                                      |                                |                                       | <b>\$ 74,990.52</b> | -  |
| Education for Homeless Children and Youth                                   | Lane Education Service District      | 84.196                         | 36478                                 | \$ 5,790.78         | -  |
| Education for Homeless Children and Youth                                   | Lane Education Service District      | 84.196                         | 34330                                 | \$ 3,344.97         | -  |
| <b>Total Education for Homeless Children and Youth</b>                      |                                      |                                |                                       | <b>\$ 9,135.75</b>  | -  |
| Research in Special Education   | Oregon Universities Systems          | 84.324                         | R324A110286                           | \$ 500.00           | -  |
| Research in Special Education   | Oregon Universities Systems          | 84.324                         | R324A110286                           | \$ 500.00           | -  |
| Research in Special Education   | Oregon Universities Systems          | 84.324                         | R324A110286                           | -                   | -  |
| Research in Special Education   | Oregon Universities Systems          | 84.324                         | R324A150046                           | \$ -                | -  |
| Research in Special Education   | Oregon Universities Systems          | 84.324                         | 223961                                | \$ 39.51            | -  |
| Research in Special Education   | Oregon Universities Systems          | 84.324                         | 226000-2103                           | \$ 1,305.50         | -  |
| <b>Total Research in Special Education</b>                                  |                                      |                                |                                       | <b>\$ 2,345.01</b>  | -  |
| Special Education - Educational Technology Media and Materials              | Oregon Universities Systems          | 84.327                         | H327S120017                           | \$ 1,417.53         | -  |
| Special Education - Educational Technology Media and Materials              | Oregon Universities Systems          | 84.327                         | 226000-3207                           | \$ 631.59           | -  |
| Special Education - Educational Technology Media and Materials              | Oregon Universities Systems          | 84.327                         | 226000-3506                           | \$ 2,019.94         | -  |
| <b>Total Special Education - Educational Technology Media and Materials</b> |                                      |                                |                                       | <b>\$ 4,069.06</b>  | -  |
| Education Research, Development and Dissemination                           | Oregon Universities Systems          | 84.305                         | R305E100043                           | \$ 8,196.14         | -  |
| Education Research, Development and Dissemination                           | Oregon Universities Systems          | 84.305                         | UO                                    | 0                   | -  |
| Education Research, Development and Dissemination                           | Oregon Universities Systems          | 84.305                         | 2402U1                                | 1038.32             | -  |
| Education Research, Development and Dissemination                           | Oregon Universities Systems          | 84.305                         | UO                                    | 0                   | -  |
| Education Research, Development and Dissemination                           | Oregon Universities Systems          | 84.305A                        | 226000-3472                           | \$ 7,446.68         | -  |
| <b>Total Education Research, Development and Dissemination</b>              |                                      |                                |                                       | <b>\$ 16,681.14</b> | -  |
| Mathematics and Science Partnerships  | Oregon Universities Systems          | 84.366                         | 2406V1                                | \$ 70,824.32        | -  |
| Mathematics and Science Partnerships  | Eugene School District 4J            | 84.366                         | IGA with 4J SD                        | \$ 22,019.95        | -  |
| <b>Total Mathematics and Science Partnerships</b>                           |                                      |                                |                                       | <b>\$ 92,844.27</b> | -  |
| Rehabilitation Services - Vocational Rehabilitation Grants to States        | Oregon Vocational Rehab Div          | 84.126                         | 143301                                | \$ 86,498.73        | -  |
| <b>Total U.S. Department of Education</b>                                   |                                      |                                |                                       | <b>6,762,734.83</b> | -  |
| <b>U.S. DEPARTMENT OF JUSTICE</b>   |                                      |                                |                                       |                     |  |
| <b>Passed through IRIS Educational Media:</b>                               |                                      |                                |                                       |                     |  |
| National Institute of Justice Research, Evaluation, and Development         | IRIS Educational Media               | 16.560                         | 2015-MU-MU-K003                       | \$ 2,821.51         | -  |
| <b>Total U.S. Department of Justice</b>                                     |                                      |                                |                                       | <b>\$ 2,821.51</b>  | -  |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2016**

| <i>Federal Grantor/Pass Through Grantor/<br/>Program Title</i> | <i>Pass Through<br/>Organization</i> | <i>Federal CFDA<br/>Number</i> | <i>Pass Through<br/>Entity Number</i> | <i>Expenditures</i> | <i>Passed<br/>Through to<br/>Subrecipients</i> |
|--|--------------------------------------|--------------------------------|---------------------------------------|---------------------|--|
| <b>U.S. DEPARTMENT OF LABOR</b>                                |                                      |                                |                                       |                     |  |
| <b>Passed through LaneWorkforce</b>                            |                                      |                                |                                       |                     |  |
| WIA/WIOA Youth Activities                                      | LaneWorkForce                        | 17.259                         | 31043                                 | \$ 46,337.31        | -  |
| <b>Total U.S. Department of Labor</b>                          |                                      |                                |                                       | \$ 46,337.31        | -  |
| <b>Corporation for National and Community Service</b>          |                                      |                                |                                       |                     |  |
| <b>Passed through Springfield Educational Foundation:</b>      |                                      |                                |                                       |                     |  |
| Social Innovation Fund SIF                                     | Springfield Education Foundation     | 94.019                         | 15SIHOR001                            | \$ 27,268.51        | -  |
| <b>Total Corporation for National and Community Service</b>    |                                      |                                |                                       | \$ 27,268.51        | -  |
| <b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>          |                                      |                                |                                       |                     |  |
| <b>Passed through United Way:</b>                              |                                      |                                |                                       |                     |  |
| Promoting Safe and Stable Families                             | United Way                           | 93.556                         | United Way                            | \$ 4,602.25         | -  |
| Promoting Safe and Stable Families                             | United Way                           | 93.556                         | United Way                            | \$ 4,567.00         | -  |
| <b>Total U.S. Department of Health &amp; Human Services</b>    |                                      |                                |                                       | \$ 9,169.25         | -  |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                       |                                      |                                |                                       |                     |  |
| <b>Passed through Lane Transit District:</b>                   |                                      |                                |                                       |                     |  |
| Highway Planning and Construction                              | LTD                                  | 20.205                         | 33475-p2p                             | \$ 22,454.40        | -  |
| Highway Planning and Construction                              | LTD                                  | 20.205                         | 35674-p2p                             | \$ 11,380.67        | -  |
| <b>Total U.S. Department of Transportation</b>                 |                                      |                                |                                       | \$ 33,835.07        | -  |
| <b>Environmental Protection Agency</b>                         |                                      |                                |                                       |                     |  |
| <b>Passed through EPA</b>                                      |                                      |                                |                                       |                     |  |
| National Clean Diesel Emissions Reduction Program              | EPA                                  | 66.039                         | Direct                                | \$ 100,000.00       | -  |
| <b>Total Environmental Protection Agency</b>                   |                                      |                                |                                       | \$ 100,000.00       | -  |
| <b>National Endowment for the Arts</b>                         |                                      |                                |                                       |                     |  |
| <b>Passed through Oregon Arts Commission</b>                   |                                      |                                |                                       |                     |  |
| Promotion of the Arts_Partnership Agreements                   | Oregon Arts Commission               | 45.025                         | 15-611-2039                           | \$ 1,500.00         | -  |
| <b>Total National Endowment for the Arts</b>                   |                                      |                                |                                       | \$ 1,500.00         | -  |
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                          |                                      |                                |                                       |                     |  |
| <b>Passed Through Oregon Department of Education:</b>          |                                      |                                |                                       |                     |  |
| National School Lunch Program (non-cash assistance)            | ODE                                  | 10.555                         | ODE                                   | \$ 263,897.94       |  |
| School Breakfast Program                                       | ODE                                  | 10.553                         | ODE                                   | \$ 687,847.47       |  |
| National School Lunch Program                                  | ODE                                  | 10.555                         | ODE                                   | \$ 2,521,759.97     |  |

**SPRINGFIELD SCHOOL DISTRICT NO. 19, LANE COUNTY OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2016**

| <i>Federal Grantor/Pass Through Grantor/<br/>Program Title</i> | <i>Pass Through<br/>Organization</i> | <i>Federal CFDA<br/>Number</i> | <i>Pass Through<br/>Entity Number</i> | <i>Expenditures</i>     | <i>Passed<br/>Through to<br/>Subrecipients</i> |
|--|--------------------------------------|--------------------------------|---------------------------------------|-------------------------|--|
| Child and Adult Care Food Program                              | ODE                                  | 10.558                         | ODE                                   | \$ 209,469.62           |  |
| Child and Adult Care Food Program                              | ODE                                  | 10.558                         | ODE                                   | \$ -                    |  |
| <b>Total Oregon Department of Education</b>                    |                                      |                                |                                       | <b>\$ 3,682,975.00</b>  |  |
| <b>Passed through Lane County:</b>                             |                                      |                                |                                       |                         |  |
| Schools and Roads - Grants to States                           | USAGI                                | 10.665                         | Lane County                           | \$ 533,937.15           |  |
| <b>Total Schools and Roads</b>                                 |                                      |                                |                                       | <b>\$ 533,937.15</b>    |  |
| <i>Total U.S. Department of Agriculture</i>                    |                                      |                                |                                       | <i>\$ 4,216,912.15</i>  | <i>-</i>                                       |
| <b>TOTALS</b>  |                                      |                                |                                       | <b>\$ 11,200,578.63</b> | <b>-</b>                                       |

*\*major program*



**SPRINGFIELD SCHOOL DISTRICT NO. 19**  
**LANE COUNTY, OREGON**  
**For the Year Ended June 30, 2016**

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

**1. BASIS OF PRESENTATION**

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**SPRINGFIELD SCHOOL DISTRICT NO. 19**  
**LANE COUNTY, OREGON**  
**For the Year Ended June 30, 2016**

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

**FINANCIAL STATEMENTS**

Type of auditors' report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered  
to be material weaknesses?

☐ yes

☒ none reported

Noncompliance material to financial statements noted?

☐ yes

☒ no

Any GAGAS audit findings disclosed that are required to be reported in  
accordance with section 515(d)(2) of OMB Circular A-133?

☐ yes

☒ no

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered  
to be material weaknesses?

☐ yes

☒ none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance  
with section 200.516(a) of the Uniform Guidance ?

☐ yes

☒ no

**IDENTIFICATION OF MAJOR PROGRAMS**

**CFDA NUMBER**

**NAME OF FEDERAL PROGRAM CLUSTER**

84.010

TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES

84.027, 84.173

SPECIAL EDUCATION CLUSTER (IDEA)

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

**SPRINGFIELD SCHOOL DISTRICT NO. 19  
LANE COUNTY, OREGON  
For the Year Ended June 30, 2016**

Auditee qualified as low-risk auditee? Yes

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:**

None

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## **AUDIT COMMENTS/DISCLOSURES**





**PAULY, ROGERS AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
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[www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

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

We have audited the basic financial statements of the Springfield School District as of and for the year ended June 30, 2016, and have issued our report thereon dated November 22, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

#### **Compliance**

As part of obtaining reasonable assurance about whether the Springfield School District'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 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

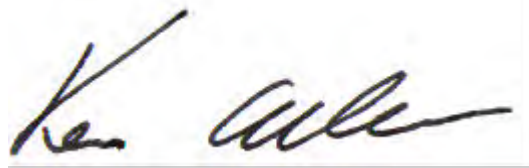
- Deposit of public funds with financial institutions (ORS Chapter 295)
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of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

In connection with our testing nothing came to our attention that caused us to believe the Springfield School District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except the district had over-appropriations as discussed in the notes to the financial statements.

## **OAR 162-10-0230 Internal Control**

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

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

A handwritten signature in dark ink, appearing to read "Ken Allen", is written over a thin horizontal line.

Kenneth Allen, CPA  
PAULY, ROGERS AND CO., P.C.







PROFESSIONAL SERVICES FOR SPACE PLANNING, PROGRAMING  
AND THE PROVISION OF FURNISHINGS FIXTURES AND EQUIPMENT (FF&E)  
FOR THE HAMLIN MIDDLE REPLACEMENT SCHOOL

**RELEVANT DATA:**

This RFP was advertised in the Daily Journal of Commerce, and posted on the Oregon Procurement Information Network (ORPIN). Request for proposal packets were distributed to firms on the current vendors list. Five (5) proposals meeting the requirements were received.

A committee began work in September of 2016 to develop overriding principles to govern the provision of furnishings and equipment in support of STEAM based education at the Hamlin Middle Replacement School and to develop standards for future expansion of these programs. This request for proposal was developed by the committee to provide professional services for space planning, programing and the provision of furnishing fixtures and equipment to meet these overriding principles, goals and objectives.

Following a comprehensive evaluation process including interviews of the two top ranked finalist firms and extensive reference checks, the committee reached consensus on the highest ranked finalist to provide the services and provision of furnishings as outlined.

This contract will provide comprehensive support for an inclusive process to provide space planning and programing including 2D and 3D renderings, sample classroom sets, set in place installation and educational commissioning on best practice use of the provided FF&E. All required items will be provided at the Hamlin Middle Replacement School in time for opening the facility in January of 2018. Funding for purchases made under the terms of this agreement will be from bond proceeds and the cost will be within the budgeted allocation.

Board Member Erik Bishoff reviewed the procurement file. Greg James and John Saraceno will be available to answer questions.

**RECOMMENDATION:**

It is recommended that the Board of Directors approve contracting with Virco Mfg. Corporation of Torrance, CA. for the services and provision of furnishings, fixtures and equipment as outlined.

SUBMITTED BY:

Brett Yancey  
Chief Operations Officer

RECOMMENDED BY:

Susan Rieke-Smith, D.Ed.  
Superintendent

**BUDGET COMMITTEE APPOINTMENTS****RELEVANT DATA:**

Oregon Budget Law requires that each local government establish a budget committee. Appointive members of the budget committee are appointed for three-year terms and are selected by the governing Board of Directors on an at-large basis.

Springfield Public Schools currently has one (1) member serving on the budget committee whose term expire December 31, 2016. Based on consensus of the Board, District administration contacted the current committee member whose term is expiring and asked if they were interested in serving an additional appointed term. The candidate agreed and is willing to serve an additional three (3) year term.

Additionally, Springfield Public Schools had a member resign their position due to being appointed to the School Board. This position was advertised and interviews were conducted on Tuesday, December 6, 2016. Deliberations are to occur at this evening's School Board meeting.

Prospective appointees are eligible for appointment and meet the necessary requirements of:

- Living in the boundaries of the school district;
- Are not officers or employees of the school district; and
- Are qualified voters of the school district.

Budget committee members are appointed by the school board for terms of three years and the term of these positions are effective January 1, 2017 through December 31, 2019.

**RECOMMENDATION:**

It is recommended that the Board of Directors appoint Kenneth Kohl to position #2 effective January 1, 2017 through December 31, 2019.

It is recommended that the Board of Directors appoint \_\_\_\_\_ to position #3 effective January 1, 2017 through December 31, 2019

SUBMITTED BY:

Brett M. Yancey  
Chief Operations Officer

RECOMMENDED BY:

Susan Rieke-Smith, D.Ed.  
Superintendent