

BOARD OF DIRECTORS
Karina Guzmán Ortiz, Chair
Cynthia Richardson, 1st Vice Chair
Ashley Carson Cottingham, 2nd Vice Chair
Satya Chandragiri, Lisa Harnisch, Krissy Hudson, María Hinojos Pressey
PO Box 12024, Salem, Oregon 97309-0024 • 503-399-3001

Andrea Castañeda, Superintendent

AGENDA

BOARD MEETING

4:30 p.m. Executive Session (non-public session)

6:00 p.m. Business Session (public session)

April 9, 2024

Location: Boardroom, 2575 Commercial Street SE, Salem, Oregon.

Public access is available online:

English: <https://youtube.com/live/0vseNMRLXZO>

Spanish: <https://youtube.com/live/5JsEzhfvhLU>

ASL: Services provided during meeting.

Spanish audio interpretation: via Interactio app. Launch the app and use event code: **SKPS2024**

Meeting broadcast on CC:Media, channel 21. Closed caption in English through CC:Media television and YouTube.

1. **CALL TO ORDER** Chairperson
 - a. Attendance

2. **EXECUTIVE SESSION (non-public session)** Chairperson

The board will meet in executive session under the following Oregon Revised Statute (ORS):

 - a. ORS 192.660(2)(k) to consider matters relating to school safety or a plan that responds to safety threats made toward a school.

Representatives of the news media are allowed to attend executive sessions, except for those sessions held in regard to expulsions. All other audience members are excluded from executive sessions and are asked to exit the meeting area. Representatives of the news media are specifically directed not to report on any of the deliberations during executive sessions, except to state the general subject of the session as listed on the agenda. No recording of executive sessions is allowed without express permission from the board.

3. **RECONVENE 6 p.m. (public session)** Chairperson
 - a. Land Acknowledgement
 - b. Pledge of Allegiance
 - c. Agenda Modifications

4. **SPOTLIGHT ON SUCCESS** Chairperson
 - a. Spotlights

5. **REPORTS/PRESENTATIONS** Superintendent
 - a. Superintendent's Report
 - b. CBOC Annual Report for Calendar Year 2023

6. **PUBLIC COMMENT** Chairperson

Public comment will be accepted by calling in, joining online, or in writing, (sign-up using the online form is required). The link to sign up to provide public comment opens when the agenda is posted and **closes at 3 p.m. Monday**. Please [click here](#) to sign up. Directions for all types of public comment are included in the sign-up form.

A lottery system will be used to select speakers at random. Depending on the number of people who signed up to comment, we may not be able to hear from everyone. For this meeting, **thirty (30) minutes** will be designated for public comment. Each speaker will be allowed up to three

(3) minutes. Electronic mechanisms are utilized online and in the meeting room for translation purposes. The board will receive the written public comment prior to the board meeting, and the written comment will be posted on the district website.

7. **ACTION ITEMS** Chairperson
 - a. Ratification of the Collective Bargaining Agreement 2023 – 2025 between the Salem-Keizer School District 24J and Salem Keizer Education Association
 - b. Adopt Resolution No. 202324-5 – Supplemental Budget and Appropriations for Fiscal Year 2023-24
 - c. Declaration of Budget Committee Position Vacancy

8. **READINGS/DISCUSSION** Chairperson
 - a. 1st read – Recommended Adoption of High School English Language Arts Curriculum
 - b. 1st read – Recommended Adoption of AP Literature High School English Language Arts Curriculum
 - c. 1st read – Recommended Adoption of AP Language High School English Language Arts Curriculum
 - d. 1st read – Recommended Adoption of Middle School Math Curriculum
 - e. 1st read – Newcomer English Language Development Curriculum
 - f. 1st read – 2024 Transportation Supplemental Plan

9. **CONSENT CALENDAR** Chairperson
 - a. Acceptance of Grants
 - b. Approve the Child Abuse Prevention Month Proclamation
 - c. Approve the Arab American History Month Proclamation
 - d. Personnel Actions

10. **INFORMATION/STANDARD REPORTS (written form only)** Superintendent
 - a. Student Investment Account (SIA) Financial Audit Report for School Year 2022-23
 - b. CBOC Annual Report for Calendar Year 2023
 - c. Board/Budget Meeting Calendar

11. **BOARD REPORTS** Chairperson

Board reports are to share the work from formal committee assignments and activities of the board related to youth programs and school district activities.

12. **ADJOURNMENT** Chairperson

SPOTLIGHT ON SUCCESS

Background/Discussion

The superintendent and her executive cabinet are pleased to recognize the following individuals and/or groups for their outstanding work and/or contributions to our school district and community.

Honoring: Children’s Theater Foundation and Ulmer-Collins Project
Recognition: Funding support for a workshop with SKPS High School students
Presented by: Stephen Lytle, Coordinator of Music and Drama

Honoring: Erin Ahlquist, Counselor, Early Childhood Education
Recognition: Providing Parent Child Interaction Therapy to PreK students and families
Presented by: Stephanie Whetzel, Director, Early Childhood Education

Recommendation/Board Action

For Information Only

**NEGOTIATED COLLECTIVE BARGAINING AGREEMENT BETWEEN
SALEM-KEIZER SCHOOL DISTRICT 24J
AND
SALEM KEIZER EDUCATION ASSOCIATION**

Background/Discussion

The current agreement between Salem-Keizer School District 24J, hereinafter referred to as “Board” or “District,” and the Salem Keizer Education Association hereinafter referred to as “Association,” expired June 30, 2023. The District and Association recently concluded bargaining a successor agreement and reached tentative agreement.

The tentative agreement includes the following:

- Insurance: The District contribution for plans selected will be \$1,400 for the 2023-24 insurance year, and \$1,500 for the 2024-25 insurance year.
- A 6.25% increase in the current salary schedule for the 2023-24 school year effective January 1, 2024 and a 3.5% increase in the salary schedule for the 2024-25 school year.
- Mutually beneficial language changes or additions throughout the agreement.

Association members voted on and approved the proposed two-year agreement on April 8, 2024.

Thank you to the bargaining team:

Association

Eric Schutz
Tyler Scialo-Lakeberg
Maraline Ellis
Cortney Clendening
Kelsey Miller
Jeremy Everitt
Kari Cook
Cesar Bueno
Jaymie Paylor
Rose Ricci
Jered Ratliff
Abigail Cayatineto

District

Peggy Stock
John Beight
Gwen Bruey-Finck
Olga Cobb
Sarah Head
Catherine Johnston
Sara Leroy
Andrea Castañeda
Brandi DeMarco
Brian Hungerford
Brett Cheever
Lizi Aguilar-Nelson
Emily Scott

Recommendation/Board Action

Staff recommends the board approve the 2023-2025 Collective Bargaining Agreement between Salem-Keizer School District 24J and the Salem Keizer Education Association.

COLLECTIVE BARGAINING AGREEMENT

2017 — 2023 — 2025

between

SALEM-KEIZER SCHOOL DISTRICT 24J

and

SALEM KEIZER EDUCATION ASSOCIATION



School District 24J complies with provisions of the Fair Employment Practices Act and/or Title IX Regulations in employment and educational programs and activities.

** Amended January 2020 to reflect new language following new legislation.*

In the spring of 2021, the District and the Association agreed to a unique bargaining process that resulted in agreements on licensed salary, insurance contribution, and extensions of MOUs as agreed upon by the parties. These agreements and all other existing provisions of the collective bargaining agreement in totality shall be extended until June 30, 2023.

The District is proposing a two-year contract.

PREAMBLE

This Agreement is entered into this ~~July 1, 2017~~ March 25, 2024 between the District School Board on behalf of the Salem-Keizer School District 24J, herein referred to as the "Board" or "District", and the Salem Keizer Education Association, herein referred to as the "Association".

TA 3/25/2024 John Beight - for the District
3/26/24 Tyler Swales-Lakeberg

~~TA~~

ARTICLE I **ASSOCIATION-ASSOCIATION REPRESENTATION AND RIGHTS**

A. Recognition and Status of Agreement

1. The Board recognizes the Association as the exclusive bargaining representative of the following:
 - a. All licensed teachers, counselors, nurses, school psychologists, physical and occupational therapists, audiologists, speech language pathologists, and social workers employed by the District, herein referred to as "employees". Excluded from this subsection are substitutes.
 - b. As defined in ORS 342.815, temporary teacher means a teacher employed to fill a position designated as temporary, or experimental or to fill a vacancy which occurs after the opening of school because of unanticipated enrollment or because of the death, disability, retirement, resignation, contract non-extension or dismissal of a contract or probationary teacher.
 - c. References in other provisions of this agreement to the term "employees" are intended to apply to all groups of employees within the bargaining unit, including teachers. However, references to the term "teachers educators" are intended to apply only to those employees listed in paragraph "a" of this section.
2. Questions of unit determination and/or clarification shall be resolved through the negotiations. If the parties are unable to reach agreement, such disputes shall be referred to the Employment Relations Board.
3. The intent of this Agreement is to set forth and record herein the basic and full agreement between the parties on those matters pertaining to employment relations, which includes, but is not limited to: matters concerning direct and indirect monetary benefits, hours, vacation, sick leave, grievance procedures, and other conditions of employment.
4. There shall be signed copies of the final Agreement for the purpose of records. One shall be retained by the District and one shall be retained by the Association.

B. Association Leave

1. Leave Days

The Association shall be allowed up to sixty-five (65) days of leave per year for members of the bargaining unit to carry out the statutory duties of the Association as exclusive representative in collective bargaining, contract administration, grievance processing during the life of the contract, and related activities bearing a direct relationship to labor-management relationships between the Association and the District. Such leave shall be granted upon request of the Association President or Vice President. The Association shall be billed for substitute costs for each day of actual substitute usage.

2. New Employee Orientation Association Leave

- a. The Association shall be allowed up to thirty (30) days of leave per year for the Association Representatives to meet with new employees. This leave may be used in increments of one (1) hour. Such leave shall be granted upon request of the Association President or Vice President. The Association shall be billed for substitute costs for each instance of actual substitute usage.
- b. Within 30 days of a new employee's hire date, the Association Representative shall be entitled to one period of at least 60 minutes, but no more than 120

minutes, within the new employee's contract day to meet with the employee in accordance with Article I.C.6. If there is not a period of at least 60 continuous minutes within the new employee's contract day for this meeting, then this may take place in two separate meetings of at least 30 minutes. If the Association Representative must leave their own worksite to meet with the new employee, the Association Representative shall use leave in accordance with Article I.2.a.

~~The Association shall have a period of at least 60 minutes, but no more than 120 minutes, to meet with new employees during District scheduled new employee orientations. For orientations where the number of new employees exceeds 15, the minimum amount of time shall be 90 minutes. This time shall be paid time for new employees. The requirement of Article I, Section B.2.(b) shall be considered satisfied for new employees attending District scheduled new employee orientations. (Moved from Section C.12 of this Article. Bargaining note to be removed upon ratification)~~

- c. The Association shall track time used under this section and provide the District a report of Association Leave time used in a digital file format. The report will be sent to the District within ten (10) business days the month following the month any Association Leave time was used. The report shall include the Association Representative name, time used, and date of usage.

3. Association **President's Officer's** Leave

- a. Upon request by the Association prior to June 1, the District will grant the Association President **and Vice President** a leave of absence without pay for their term of office. Such leave guarantees return to the same position or to a comparable position. Upon return to a District position, the SKEA **pPresident and Vice-President** shall be placed on the salary schedule at the level which they would have achieved had they remained actively employed in the District. Furthermore, the SKEA **pPresident and Vice-President** shall accrue all benefits in the same manner that they would have accrued benefits had they remained actively employed in the District. This unpaid leave shall be for the President **and Vice-President** to carry out the statutory duties of the Association as exclusive representative in collective bargaining, contract administration, grievance processing during the life of the contract, and related activities bearing a direct relationship to labor- management relationships between the Association and the District.

(1) ~~Any designated representative~~ **If the Association President and Vice-President who is are** on a full-time release ~~they~~ **may** resign from their Association position at any time for any reason. The District will place the employee in a position comparable to their previous District position within 60 days of notice from the Association.

(2) In the event that the **representative President or Vice President** resigns from the full-time release position for a qualifying OFLA/FMLA medical leave, the District will ~~appropriately designate the~~ **comply with all state and federal** leave ~~laws and will apply~~ **facilitate all their** compensation per District policy and state and federal leave laws.

- ~~b.~~ The Association shall reimburse the District the total cost (salary, payroll, and fringe benefits) of the average teacher's salary for that year as determined on the October 1 scatter gram of the teacher salaries from All Funds or the actual President's salary, whichever is less.

c. The Association shall reimburse the District the total cost (salary, payroll, and fringe benefits) of the Vice President's salary.

~~e.~~ d. The District agrees to process the differential salary provided to the SKEA President and Vice President by the Association as a part of the President's President's and Vice President's salaries salary which the Association currently reimburses and is now processed by the District. It is understood that this proposal will not result in any added costs for the Employer, and the Association agrees to hold the Employer harmless from any legal liability that might result from this contractual provision.

C. Association Activities

1. Interschool mail facilities, including the email system, may be used by the Association to communicate with bargaining unit employees regarding (1) collective bargaining; (2) grievances and other disputes relating to employment relations; and (3) matters involving the Association governance and business. District policy and practices governing computer and email usage shall apply.
2. Association representatives may meet with bargaining unit members outside of the workday without limit. The Association may use school facilities for those meetings so long as they do not interfere with the District's operations.
3. Once monthly, an Association representative may request to be placed on the agenda of a regularly scheduled building led meeting even if the meeting includes some professional development, or for District-wide meetings held for non-classroom-based educators and professionals (such as meetings of psychologists, librarians, SpEd Student Services staff), for the first 15 minutes of an a.m. or last 15 minutes of a p.m. meeting, or as agreed upon by the Association representative and the building administrator. The District will approve the request and administrators will not remain in attendance at the Association meeting unless invited.
4. In addition, on request, an Association representative shall be allowed to make brief announcements and respond briefly to questions during professional meetings.
5. Association representatives may meet with educators during the workday whenever educators are not responsible for student supervision or attending other District-directed activities.
 - a. Permissible time for Association access during the workday includes:
 - (1) Non-student contact time before or after the student instructional day starts, so long as the educator is not responsible for student supervision or otherwise engaged in a District-directed activity.
 - (2) Educator preparation time or other similar "educator-directed" time, including "educator-directed" time on grading days and in-service days, with the educator's permission. Educators who choose to meet with the Association during their preparation period shall not be entitled to additional compensation for lost prep time pursuant to Article IX.B.
 - (3) The educator's duty-free lunch.
 - (4) For non-classroom educators and professionals, such as "teachers-on- special-assignments," counselors, librarians and SpEd Special Education case managers and specialists, all work-time, except time expressly scheduled for a work activity (such as a previously scheduled classroom observation, class observations, and meetings with parents or other educators) may not be used for Association work and Association access time is limited to 90 minutes per day.

- b. Association representatives may not meet with educators during "District-directed" activities or while supervising students.
 - (1) "District-directed activities" include but are not limited to staff meetings, PLC/Data Team meetings, and IEP meetings. If an Association representative seeks to meet with an educator when a District-directed activity is scheduled (unless previously arranged or covered as Association release time), the District has no obligation to release the educator.
 - (2) "Student supervision" includes instructional time and assigned duty time but does not include other time when a student may "drop-in" to an educator's classroom at the educator's discretion.
 - c. Association access during the work day may not unreasonably interfere with an educator's ability to complete work-related tasks. Administrators will be encouraged to communicate directly with Association representatives if they have concerns. If the concerns are unresolved, then they may be addressed in labor management meetings.
 - d. Association representatives do not need to seek permission before entering a District building but agree to provide advance courtesy notice when appropriate. In addition, they will sign in and out of the building as directed by office staff.
6. Authorized representatives of the Association will be designated by SKEA and may include Oregon Education Association or National Education Association employees, volunteers and retirees. However, any Association representative entering school buildings will be subject to whatever background check and/or policies which are generally required for adults entering a District building who are not working directly with students. In addition, prior to having access to the building, the Association will provide the District with the names of authorized volunteers and retirees in advance. Authorized Association representatives will be provided with visible SKEA identification **by the Association**.
7. The Association may be required to reimburse the District for any reasonable and significant costs incurred by the District as a result of D, 1 and D, 2 of this Article. Additionally, the Association agrees to hold the District harmless from any damage awards or litigation expenses which might result from implementing sections D, 1 and D, 2 of this Article.
8. Appropriate Association representatives shall be allowed release time without loss of compensation when required by the District to meet with District personnel on matters relating to grievances that have been filed or scheduled negotiations.
9. Association Meetings: Association Representative Assembly and SKEA Board of Director meetings shall be placed on the District calendar. The District shall not schedule any "required attendance" meetings for representatives at a time that would conflict with the nine (9) Association Representative Assembly and/or nine (9) SKEA Board of Director meetings to be held during each year of this contract. If an Association representative is working hours that would extend beyond 4:00 p.m. on the date of a scheduled Representative Assembly meeting or Board of Director meeting, the representative shall be given "release time" beginning one-half hour prior to the scheduled start time of the Association meeting so that the member can attend the meeting.
10. Upon request, the District agrees to furnish the Association with readily available public information for utilization as the exclusive collective bargaining representative. The Association agrees to reimburse the District for actual costs incurred in development and delivery of such information.
11. Union material may be distributed to staff mail boxes during non-student contact time.

~~12.~~ The Association shall have a period of at least 60 minutes, but no more than 120 minutes, to meet with new employees during District-scheduled new employee orientations. For orientations where the number of new employees exceeds 15, the minimum amount of time shall be 90 minutes. This time shall be paid time for new employees. The requirement of Article I B.2.b. shall be considered satisfied for new employees attending District-scheduled new employee orientations. **Moved to Section B.2(c) of this Article**

D. Joint **Advisory Committees**

~~1.~~ The Association President shall make Association representative appointments.

~~4.2.~~ **The parties mutually agree on the importance of collaboration and dialogue related to the establishment and modification of policy. To that end, the District and Association shall convene a Policy Advisory Committee comprised of no more than two (2) Association members each from the Student Behavior, Evaluation, Report Card, and the Technology committees. This group will meet no fewer than two (2) times annually to discuss and provide recommendations on changes to policies and/or district-wide systems pertaining to their committees, not including enterprise software systems. Discussion undertaken by this group shall be limited to topics covered by the Student Behavior, Evaluation, Report Card, and Technology committees. Meetings of this policy review body will not substitute for meeting requirements of the committees in section D. 5 of this article.**

~~3.~~ **Unless otherwise stipulated in Section D of this article, Joint Advisory Committees shall meet at least two (2) times annually. The Professional Development Committee shall meet a minimum of three (3) times per year. See Article XX for Sick Leave Bank meetings requirement. The parties must mutually agree to additional meetings.**

~~2.4.~~ **Joint Advisory Committees will have the authority to make recommendations to District Leadership and any other authorities granted to specific committees by this Agreement.**

~~5.~~ Salem Keizer Education Association representatives shall comprise half (or proportionate share) of the District staff representation on each of the following **Joint Advisory** Committees:

- (a) Calendar Committee;
- (b) Student Behavior Committee
- (c) Evaluation Committee
- (d) Report Card Committee;
- (e) Professional Action Committee for Education (PACE) Committee
- (f) Sick Leave Bank Committee (see Article XX)
- (g) Sabbatical Committee (See Article VIII, A.6)
- (h) Technology Committee
- (i) Early Career Educator Committee**

~~3.6.~~ There shall be at least one Salem Keizer Education Association representative on the:

- (a) Safety and Security Committee
- (b) Labor Management Committee

~~4.7.~~ **Professional Development Committee**

- (a) Salem Keizer Education Association representatives shall comprise half of the Professional Development **(PD)** Committee.
- (b) The Professional Development Committee has authority to make recommendations to District Leadership regarding PD plans for the future.**
- (a)(c) In addition to PD recommendations, this Professional Development Committee may review feedback from professional development sessions and recommend PD strategies to District Leadership.**
- ~~(b) This committee shall have decision power over the funds it administers.~~

5. ~~Mentor Committee~~


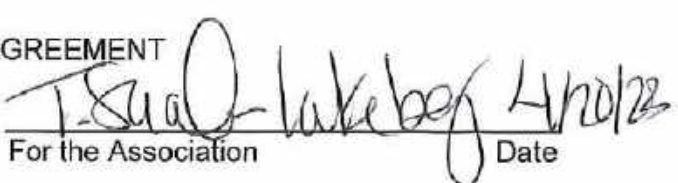
- ~~(a) Works in collaboration with the mentor administrator.~~
- ~~(b) Reviews and provides input into the mentor matches.~~
- ~~(c) Reviews the overall program and provides recommendations for improvements.~~

TA 1/31/24
Biff
T. S. [unclear]

ARTICLE II DISTRICT FUNCTIONS

- A. It is recognized that the Board has and will continue to retain the rights and responsibilities to operate and manage the school system and its programs, facilities, properties, and activities of its employees, EXCEPT AS LIMITED BY THIS AGREEMENT AND APPLICABLE STATE LAW.
- B. Without limiting the generality of the foregoing (paragraph "A"), it is expressly recognized that the Board's operational and managerial responsibility includes:
 - 1. The right to determine location of the schools and other facilities of the school system.
 - 2. The determination of the financial policies of the District, including the general accounting procedures, inventory of supplies and equipment, procedures, and public relations.
 - 3. The determination of the management, supervisory or administrative organization of each school, or facility in the system and the selection of employees for promotion to supervisory, management, or administrative positions.
 - 4. The maintenance control and use of the school system properties and facilities.
 - 5. The determination of safety, health, and property protection where legal responsibility of the Board or other governmental unit is involved.
 - 6. The right to enforce policies, rules and regulations now in effect, and to establish new policies, rules, and regulations from time to time not in conflict with this Agreement.
 - 7. The direction and arrangement of all the working forces in the system, including the right to hire, suspend, discharge, or discipline employees.
 - 8. The creation, combination, modification, or elimination of any teaching position.
 - 9. The determination of the size of the working force, the allocation and assignment of work to employees, the determination of policies affecting the selection of employees, and the establishment of quality standards and judgments of employee performance.
 - 10. The APPROVAL AND AUTHORIZATION of the processes, techniques, methods, and means of teaching, and the subjects to be taught.
 - 11. The right to schedule classes and assign work loads and to APPROVE AND AUTHORIZE textbooks, teaching aides, and materials.

Nothing in the Agreement shall limit in any way the District's contracting or subcontracting of work or shall require the District to continue in existence any of its present programs in its present form and/or location, or on any other basis.

	TENTATIVE AGREEMENT	
_____	4/20/23	_____
For the District	Date	For the Association Date

John Beight TA for District 1/11/2024

ARTICLE III GRIEVANCE PROCEDURE AND JUST CAUSE

Tyler Scialo-Lakely

A. Grievance Procedure

1. Definitions:

Grievance: A claim by an employee or the Association based on the interpretation or application of this Agreement.

Grievant: The employee, group of employees, or the Association that alleges a violation of this agreement.

Days: Working school contract days. Weekend or vacation days are thus excluded.

Immediate Supervisor: The individual who has the administrative authority to resolve the grievance.

Employee: Any member of the bargaining unit.

2. General Provisions Related to Grievance Procedures:

- a. Whenever possible, grievances will not be heard during the working hours of the grievant. However, should investigation or processing of any grievance require that an employee be released from their regular assignment, the employee shall be excused without loss of pay or benefits.
- b. The Board acknowledges the right of the grievant to have the Association grievance representative and/or legal counsel present in the processing of a grievance at all levels, and no employee may be required to discuss any grievance without such representation and/or counsel.
- c. All documents, communications, and records dealing with the processing of a grievance shall be filed in the grievance file, which shall be maintained apart from the personnel file, along with any statement the employee may wish to make.
- d. Nothing contained in this grievance procedure shall prevent any individual from initiating a grievance against the District even though the Association may not support them. The number of days indicated at each step shall be considered as maximum. Time limits may be extended by mutual consent of both parties. The parties shall make every reasonable effort to expedite the processing of grievances filed near the end of the school year.
- e. Procedures may terminate at any level if the complainant grievant so indicates in writing or fails to pursue their complaint grievance within the specified time limit. Such termination shall be without prejudice and shall not establish precedent for future grievances.
- f. When a grievance is filed that similarly affects an identifiable group of employees, the Association shall have the right to process the grievance on behalf of such employees. The grievance shall be sufficiently specific to allow the District to respond without need for research on each employee allegedly harmed. In processing the grievance, the Association shall follow all contractual procedures, including the informal discussion.
- g. In accordance with the Association's responsibilities to provide fair representation for all employees, at the Association's request, the District will provide to the Association information needed to process each grievance, providing provided the Association will pay the cost of preparing materials not readily available.
- h. There shall be no restraint, interference, discrimination, or reprisal on any employee choosing to use, or refrain from using, this procedure for resolution of grievances, nor shall there be any restraint, interference, discrimination or reprisal exerted on any

witness or others who might be a party to, or contribute to, the solution.

THIS SECTION IS NOT GRIEVABLE BUT ANY VIOLATION OF ORS 243.672 MAY BE ADDRESSED BY THE ASSOCIATION FILING A COMPLAINT WITH THE EMPLOYMENT RELATIONS BOARD.

3. Levels of Grievance Procedures:

- a. Level One: Informal Discussion: Within thirty (30) days of the time the grievant first had knowledge or reasonably should have had knowledge of the action upon which the grievance is filed, they will discuss the grievance with the immediate supervisor, with the objective of resolving the matter informally. **If the grievance involving the interpretation or application of this Agreement is filed by the Association on behalf of a group of employees who work in different locations or the grievance is related to the interpretation or application at a level that does not involve a direct supervisor, the Association may have the informal discussion with a Human Resource (HR) representative. The grievant or the Association will let the immediate supervisor or HR representative know prior to the meeting that the purpose of the meeting is to discuss an informal grievance.**
- b. Level Two: If the grievant is not satisfied with the disposition of their grievance, they may file a written grievance with their immediate supervisor **or if applicable, a HR representative.** If the written grievance is not filed within thirty-five (35) days after the act or condition on which the grievance is based becomes known to the grievant, the grievance shall be considered as waived. This written grievance shall set forth the specific grounds upon which the **complaint grievance** is based, the contract clauses involved, and the remedy requested. The immediate supervisor **or HR representative** shall communicate their decision in writing within **five (5) ten (10)** days to the grievant.
- b. Level Three: If the grievant is not satisfied with the disposition of their grievance at Level Two, or if no decision has been rendered within ten (10) days, after the grievance was delivered to the Supervisor **or the HR representative**, the grievant may, within ten (10) days, request in writing that the Association submit the grievance to arbitration. A copy of each request shall be delivered to the District. If the Association so determines, it may submit the grievance to arbitration within **fifteen (15) ten (10)** days after receipt of a request by the grievant.
- c. **Limited School Board Level: For grievances alleging a violation of Articles XVI and/or XVII only, if the grievant is not satisfied with the disposition of their grievance, they may file an appeal in writing to the Board within fifteen (15) days of the Level Two response. Any hearing conducted by the Board shall be in executive session. The Board shall render its decision within twenty (20) days of the hearing or, if no hearing is held, within thirty (30) days of receipt of the relevant documents. For these grievances, the decision of the Board shall be final and binding. The decision may not be appealed to arbitration.**
- d.
- e.d. Within ten (10) days after such written notice of submission to arbitration, the **Board District** and the Association shall attempt to agree upon a mutually acceptable arbitrator and shall obtain a commitment from said arbitrator to serve. If the parties are unable to agree upon an arbitrator or to obtain such a commitment within the specified period, a request for a list of arbitrators may be made to the Employment Relations Board (ERB) by **either party the Association.**

The arbitrator so elected shall confer with the representatives of the **Board District** and the Association, and hold hearings promptly and shall issue a decision. The arbitrator's decision shall be in writing and shall set forth findings of fact, reasoning, and conclusions on the issues submitted. The arbitrator shall have the power only to interpret this Agreement and determine if it has been violated. The decision of the arbitrator shall be submitted to the **Board District** and the Association, and shall be

final and binding on both parties.

4. **General provisions related to Arbitration:**

- a. The cost for the services of the arbitrator, including per diem expenses, if any, and actual and necessary travel, subsistence expenses, and the cost of the hearing room shall be borne equally by the Board, District and the Association. Any other expenses incurred, including the cost of witnesses, shall be paid by the party incurring the expenses.
- b. No issue whatsoever shall be arbitrated or subject to arbitration unless such issue results from an action or occurrence which takes place following the execution date of this Agreement, and no arbitration determination or award shall be made by the arbitrator which grants any right or relief for any period of time whatsoever prior to the execution date of this Agreement.
- c. The arbitrator shall not have the authority to reinstate an employee who has been dismissed or whose contract has not been renewed.

B. **Just Cause**

1. The Association has recognized in another section of this contract the right of the Board to establish and enforce rules and regulations, not in conflict with this Agreement and to discipline professional employees for violation of these rules and regulations. However, no employee will be disciplined without just cause and unless the generally accepted rights of due process are protected. Employees accused of violating rules and regulations calling for disciplinary action shall have written notice of the charges.
2. Section B, Just Cause, does not apply to the dismissal or non-extension of a contract or probationary teacher or the non-renewal of a probationary teacher's contract (such matters are excluded because they are governed by the Fair Dismissal Law), nor does it apply to assignment to or retention in Differential (extra duty) or Teacher Leader assignments.
3. The dismissal or termination of employees not covered by the Accountability for Schools for the 21st Century (the Fair Dismissal Law, ORS 342.805-955), shall be governed by the following:
 - a. Employees not covered by the Fair Dismissal Law who have not completed three (3) years continuous employment with the District are not subject to the just cause standard. They shall be given a written copy of the reasons for dismissal, and upon written request within fifteen calendar days, shall be provided a hearing pursuant to the provisions of ORS 332.544. Upon request of the employee, Association representatives shall be allowed to attend the hearing. The decision of the School Board on the matters presented at that hearing shall be final.
 - b. Employees not covered by the Fair Dismissal Law who have completed three (3) years continuous employment with the District may appeal a dismissal to arbitration under the same standards and terms and conditions as set forth in ORS 342.905(6). ~~When the Fair Dismissal Appeals Board panel has completed its hearing, it shall prepare a written decision and send it to the contract teacher, the district superintendent, the district school board and the Superintendent of Public Instruction. The Fair Dismissal Appeals Board panel. The~~ arbitrator shall determine whether the facts relied upon to support the statutory grounds cited for dismissal or non-extension are true and substantiated. If the panel arbitrator finds these facts true and substantiated, ~~it the arbitrator~~ shall then consider whether such facts, in light of all the circumstances and additional facts developed at the hearing that are relevant to the statutory standards in ORS 342.865 (1), are adequate to justify the statutory grounds cited. In making such determination, the panel arbitrator shall consider all reasonable written rules, policies and standards of performance adopted by the school district board unless ~~it the arbitrator~~ finds that such rules, policies and standards have been so inconsistently applied as to amount to arbitrariness. The panel arbitrator shall not reverse the dismissal or non-extension if ~~it the arbitrator~~ finds the facts relied upon are true and substantiated unless ~~it is~~ is determined, in light of all the evidence and for reasons stated with specificity in ~~its their~~

findings and order, that the dismissal or non-extension was unreasonable, arbitrary or clearly an excessive remedy.

- c. Article III, A. 4.c. will not apply to this section.

ARTICLE IV RATES OF PAY

A. Professional Compensation

1. The salary schedule for ~~Licensed Personnel~~ Employees covered by this Agreement shall be set forth in Appendix A of this Agreement. The base schedule will be increased by ~~2%~~ 3.25% in fiscal year ~~2017-18~~ 2023-24 effective January 1, 2024, ~~2% in fiscal year 2018-19, 2.25% in fiscal year 2019-20, and 2.5%~~ 3.5% in fiscal year ~~2020-21~~ 2024-25.

Upon the date of ratification of this Agreement, active employees shall receive a one-time \$6,000 recognition and retention stipend. The stipend shall be paid out within 10 working days of ratification of this Agreement. Employees whose FTE is greater than or equal to 0.5 FTE shall receive the full \$6,000 stipend and employees whose FTE is less than 0.5 FTE shall receive \$3,000. Employees on a non-protected leave of absence for more than six (6) months are ineligible for the stipend. Employees on paid administrative leave will receive the stipend upon reinstatement. ~~The District and the Association agree to increase the 2020-21 base schedule by 3.0% for the 2021-22 fiscal year on July 1, 2021.~~

~~The District and the Association agree to increase the 2021-22 base schedule by 3.0% for the 2022-23 fiscal year on July 1, 2022.~~

B. Pay Column Change

1. An employee who completes course work which qualifies them for a change from one training level to another during the year, shall submit evidence of satisfactory completion to the District by September 15th or February 15th at 5:00 p.m.. The employee's salary shall be adjusted accordingly, effective on the first day of the month following approval of evidence by the District.
2. For registered nurses, licensed occupational therapists, licensed physical therapists, speech/language pathologists, social workers, athletic trainers, and audiologists, advancement on the salary schedule may be based on Continuing Education Units (CEU's) equivalent to college credit. In order to substitute CEU's for college credit, ten (10) clock hours of CEU's will equate to one (1) quarter hour of college credit. Employees must provide a certificate of completion as verification for each clock hour submitted. The certificate must indicate the number of clock hours and identify subject area and date of attendance. Employees may submit up to 240 clock hours of CEUs by the September and February deadlines as stated in Section C.1 of this Article. This cap only applies to CEUs earned since the last submission deadline and not CEUs previously earned and not yet submitted.

B.C. Administration of Differential Schedule

1. The Differential Schedule (Appendix B) will provide compensation for employees assigned to continuing tasks which involve the supervision of students and which occur outside the normal teacher day.
2. The Differential Schedule is organized by activity type. A Range number has been assigned to each activity grouping for reference purposes, unless otherwise indicated. Under the Range is the percent (Differential Factor) of compensation to be received from an assigned Step. Steps 1 through 16 below the Differential Factor represent pay column BA+0 hours on the regular licensed salary schedule. All differentials in Appendix B are factored from the BA+0 hours and the applicable step or MA+0 hours, step 4 pay column. Hence, if an employee is a first-time club advisor under Range 902, they will receive an annual differential amount of \$593.00 which is 1.5 percent of Step 1 on the BA+0 hours pay column for the 2017-2018 contract year.
3. An employee will not necessarily be at the same step of the differential schedule that they are on the teacher salary schedule.
4. Movement from one step to the next until the highest step is reached shall be automatic. An employee

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on the schedule whose performance is less than satisfactory may be relieved of their differential assignment.

5. The following considerations will govern the placement of an employee newly appointed to differential assignments on the schedule.
 - a. Each sport or activity will be considered unique. (Example: an individual appointed as a basketball coach who has coached football for several years, but has never coached basketball, will be considered as an inexperienced basketball coach.)
 - b. An individual moving from an assistant coach position in one sport to a head coach position in the same sport, or from middle school in one sport to senior high in the same sport, will be placed in the new differential range using a ratio of every two (2) years of experience equaling one (1) year of experience at the new varsity-level.
 - c. Prior experience will be evaluated to determine placement on the differential schedule. Full credit will be given for comparable coaching experience in other districts.

6. Except for the Compensation-compensation schedules, the Collective Bargaining Agreement shall not apply to extra-duty assignments: Extra-duty assignment shall be considered supplementary to an teacher's-educator's basic contract and compensation or to other employees' compensation. Only District educators who have an extra-duty assignment(s) have rights to the grievance procedure (Article III of this Agreement) related to their extra-duty assignment. The District shall have no obligation to continue such assignments, compensation, or activities beyond the term of the extra-duty contract or assignment. However, it is understood that the District retains the right to assign extra-duty as it deems necessary.
 - a. In the event an employee-coach does not complete the coaching differential assignment season, they shall receive no compensation for that part of the season-assignment not actually worked. Any monies paid to them for such non-work time shall be repaid on a per diem pro-rata basis. Unless the employee-teacher has resigned the position, the teacher-employee shall be compensated no less than the sum of \$150.
 - b. When two (2) or more positions are consolidated, pay shall be seventy-five (75%) of the total pay of the positions consolidated. Example: an individual who coaches both the boys' and girls' senior high gymnastics will be compensated at the differential factor of 16.0 ($2 \times 10.5 = 21$; 75% of $21 = 16$).

7. ~~The Differential schedule for Employees for Activities involving supervision of students beyond the regular employee day shall be set forth in Appendix B of this Agreement.~~

C.A. Pay Column Change

1. ~~An employee who completes course work which qualifies them for a change from one training level to another during the year, shall submit evidence of satisfactory completion to the District by September 15th or February 15th at 5:00 p.m.. The employee's salary shall be adjusted accordingly, effective on the first day of the month following approval of evidence by the District.~~

- 2.1. ~~For registered nurses, licensed occupational therapists, licensed physical therapists, speech/language pathologists, and audiologists, advancement on the salary schedule may be based on Continuing Education Units (CEU's) equivalent to college credit. In order to substitute CEU's for college credit, ten (10) clock hours of CEU's will equate to one (1) quarter hour of college credit. Employees must provide a certificate of completion as verification for each clock hour submitted. The certificate must indicate the number of clock hours and identify subject area and date of attendance.~~

D. Extended Season Pay

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1. For competition beyond the regularly scheduled season in the Oregon School Activities Association (OSAA) recognized activities listed in Section 2, additional compensation shall be paid to employees receiving a differential as designated below.
2. The following activities and designated employees are eligible for extended season pay:
 - a. Football: One head coach and two assistant coaches
 - b. Volleyball: One head coach and one assistant coach
 - c. Soccer: One head coach and one assistant coach
 - d. Cross Country: One head coach and one assistant coach
 - e. Basketball: One head coach and one assistant coach
 - f. Dance/Drill: One head coach and one assistant coach
 - g. Cheerleading: One head coach and one assistant coach
 - h. Baseball: One head coach and one assistant coach
 - i. Softball: One head coach and one assistant coach
 - j. Golf: One head coach

OSAA Individual Activities:

If more than 9 individual students qualify for extended season participation in any of the below activities, one additional coach receiving a differential will be eligible for extended season pay. If more than 14 individual students qualify, then one additional coach will be eligible for a total of two additional coaches.

- Track and Field: One head coach
- Tennis: One head coach
- Golf: One head coach
- Swimming: One head coach
- Wrestling: One head coach
- Cross Country: One head coach

3. Compensation for the extended season shall be based on a weekly rate calculated on an average twelve-week season (8% of the extra duty differential).
4. The extended season and weekly rate will start the first Monday following the OSAA Cutoff Date.

~~Oregon School Activities Association (OSAA) — recognized team sports (baseball, basketball, football, soccer, softball, volleyball) extended compensation shall be paid to varsity coaches involved in competition beyond the district level that is not part of the regularly scheduled season.~~

~~The following coaches are eligible for extended season pay:~~

~~Baseball (one head coach and one assistant coach)~~
~~Basketball (one head coach and one assistant coach)~~
~~Football (one head coach and two assistant coaches)~~
~~Soccer (one head coach and one assistant coach)~~
~~Softball (one head coach and one assistant coach)~~
~~Volleyball (one head coach and one assistant coach)~~

~~Compensation for extended season shall be based on a weekly rate calculated on an average twelve-week season (8% of the extra duty differential).~~

~~The extended week will start the first day following the adopted end of season date for each sport as established by the OSAA.~~

D.E. Teacher Leadership Differentials

1. Teacher Differentials listed below provide compensation for licensed teacher employees assigned on an annual basis to provide professional leadership services rendered both within and outside the regular teaching contract day.
- 2.1. Teacher Differentials are compensated as follows:

<u>Position</u>	<u>Percent of Salary of M+0 hours, step 4 Experience Salary</u>
TAG Advocate (small elem. schools*)	1.2
Middle School Activity Advisor	1.5
TAG Advocate (large elem. schools)	2.4
Teacher, Media Specialist, Lead, High School	3.1
Elementary Team Leader	7.0
Middle School Team Leader	7.0
High School Site Council Chair/Facilitator	7.0
Program Assistant	8.0
High School Department Coordinator	9.1
High School Activity Advisor	9.1
Program Associate	9.1

*Small schools are defined as those with a student population of fewer than 200 as of October 1 of a given year. The teacher leader work load and time requirements for this differential are expected to be similar to those of department coordinators at the high schools and the team leaders at the middle and elementary schools. Most work of the teachers receiving this differential should be accomplished inside the contracted work week. The differential is intended to compensate the teacher for the additional leadership responsibilities and time spent beyond the normal workday. If days are required beyond the contract year, compensation will be provided. School psychologists shall receive differential compensation based on 30 percent of their actual salary.

2. Teacher Leaders

Elementary, middle, and high school leaders will receive a stipend of \$2,500 for their support of academic and curricular initiatives during and outside contract hours. Experience and expertise are among appropriate factors in the consideration of teacher leaders. Teacher leaders will be a part of the building/worksite leadership teams. Teacher leaders will apply and be selected annually by the principal. This provision becomes effective on July 1, 2024.

- a. Elementary schools may have up to six (6) teacher leaders per building.
- b. Middle schools may have up to eight (8) teacher leaders per building.
- c. High schools may have up to ten (10) teacher leaders per building.
- d. Small sites/programs and alternative settings should follow the level that best matches their size with a minimum of two (2) teacher leaders.

E.F. Special Education Differential

1. Effective January 1, 2024, sSpecial education instructors, nurses and speech/language pathologists shall receive a differential of ~~7.4%~~9.1% per year based on the rate of MA + 0 hours, step 4. This differential shall be pro-rated based on FTE.
2. Most work of these staff should be accomplished inside the contracted work week. This differential is intended to compensate for additional leadership responsibilities and time spent completing paperwork and attending IEP meetings beyond the normal workday. If days are required beyond the contract year, compensation will be provided.
3. Special Education staff who are directed to act as the District Representative (DR) in an IEP meeting, in accordance with district policy, will be eligible for additional earnings if the meeting is held outside the contract day for a student for whom they are not the case manager.
4. Staff who schedule IEP meetings will make every effort to avoid scheduling meetings outside the normal contract day. The District will make efforts to provide a substitute, if one is available, for meetings during the contract day.

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F.G. Bilingual Differential for Bilingual or Dual Language Classrooms

1. Effective January 1, 2024, Classroom teachers who are assigned to work as a teacher in a bilingual setting in which the second language is a requirement of daily instructional delivery shall receive a differential of 4%-8% per year based on the rate of MA+0, step 4. This does not include world language teachers. The differential will be pro-rated to match the teacher's bilingual or dual language-assigned FTE. For employees whose FTE is less than 0.50 in their Dual Language role, they will receive a 4% differential. (NOTE: SKEA will drop its grievance over this provision, contingent on paying all impacted members of the grievance the full 4% dual language differential, as of April 2023.)

H. Bilingual Differential for all other positions

1. Employees may qualify for a language differential of four percent (4%) per year based on the rate of MA + 0 hours, Step 4 if all of the following requirements are met:
 - a. The employee demonstrates proficiency in a second language other than English, based on the District's assessment requirements. Any assessment fees will be paid by the District.
 - b. The employee regularly provides direct service to students or families in a language other than English, which is necessary due to the nature of their current role, as mutually agreed upon between the supervisor and the employee.
 - c. This differential does not cover work beyond the contract day.
 - d. This differential will be awarded to employees on a year-to-year basis upon the needs of the District.

2. Employees may qualify for a language differential of four percent (4%) per year based on the rate of MA + 0 hours, Step 4 if all of the following requirements are met:
 - a. The employee demonstrates proficiency in a second language other than English, based on the District's assessment requirements. Any assessment fees will be paid by the District.
 - b. For employees whose role does not require the use of a second language, the employee's supervisor identifies in writing additional duties which include the use of a second language.
 - c. This differential may cover work beyond the contract day not to exceed 40 hours annually.
 - d. This differential will be awarded to employees on a year-to-year basis upon the needs of the District.

3. No retroactive pay will be given for any work performed prior to successfully passing the District's language assessment.
4. Employees receiving a proration of the bilingual differential for bilingual or dual language classrooms in section G above are eligible for this differential.
5. District assessments shall be available by June 30, 2024.

I. ELL Facilitator Differential

Differential Rates:

<u>Number of Y and T Students on Caseload as of October 1, each year</u>	<u>Differential Percentage</u>
<u>0-50 Students</u>	<u>2%</u>
<u>51-100</u>	<u>3%</u>

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<u>101-150</u>	<u>4%</u>
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1. Facilitators will receive the listed differential based on MA+0, step 4 of the salary schedule. The ELL Y and T student count is based on the population as of October 1 each year and teachers fulfilling these positions will receive the differential in their monthly pay.
2. When an ELL Facilitator reaches the cap of 150 students on their caseload, another ELL Facilitator will be added to the school. Schools with multiple facilitators will divide the student caseload as evenly as possible so that each facilitator has approximately the same number of students they are responsible for in a given building. In the event another facilitator cannot be hired, the cost of the differential for the unfilled facilitator position will be used to pay for a substitute teacher to allow release time of an existing ELL Facilitator to complete the work due to the additional student caseload according to the ELL Facilitator Caseload Chart (Appendix C). Once an additional ELL Facilitator(s) is (are) in place, substitute time will be reduced or will no longer be issued to the ELL Facilitator(s) accordingly.
3. ELL Facilitators shall be paid for three facilitator meetings; first year facilitators will be paid for one additional meeting for the purpose of ELL Facilitator orientation. If additional meetings are offered during the school year, facilitators may attend, but will not be required nor paid for attending additional meetings.

J. Site-Based Demonstration Teachers

1. A differential will be paid to a licensed teacher who takes on the duties of a Demonstration Teacher in certain school sites. The differential will be 7% based on MA+0, step 4.
2. Demonstration Teachers receiving the differential will be expected to work closely with the University Supervisors and debrief models of classroom teaching with visitors (pre-service and in-service teachers primarily) who observe in the learning lab classrooms as part of the role of a Demonstration Teacher.
3. The differential will be reflected in the monthly pay of the teachers. Should a Demonstration Teacher resign, go on leave or be transferred out of the Demonstration classroom or school, the differential will be pro-rated based on the time served in the position and monthly payments may be adjusted or discontinued.

K. National Board Certification or Doctorate Degree

An employee who holds national board certification or a doctorate degree granted by an accredited college or university shall receive a one-time stipend of \$1,000. This stipend shall be issued one time only during the employee's career in the District. If the employee is less than full-time, the stipend shall be prorated based on the ratio of the employee's FTE workweek to the normal full-time workweek.

For the life of this agreement, this stipend will be paid to employees holding the following national board certification:

1. National Board Certification issued by the National Board for Professional Teaching Standards.
2. Certificate of Clinical Competence awarded by the American Speech and Hearing Association.
3. National Counselor Certification issued by the National Board of Certified Counselors.
4. National Board Certification issued by The National Board for Certification of School Nurses, Inc.
5. National certification (issued after second renewal) by the National Board of Certification in Occupational Therapy, Inc.

G.L. Extended Work Day/Year and School Event

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1. An employee who is employed in a professional capacity required to work beyond the contract year shall be paid at the per diem rate of their annual salary.
2. An employee who is employed in a professional capacity beyond the regular workday shall be paid at the employee's per diem hourly rate.
 - a. Upon employee request and with documented approval of the employee's supervisor, in lieu of pay, the District will allow flex time off.
 - b. Situations which formerly qualified for flex time--such as open house, orientation, back-to-school night, field trip, in-school parent conference--shall also be subject to the provisions of this section.
 - c. The provisions of this section shall not apply to one (1) school event outside scheduled contract hours (approximately 1.5 hours) per school year.
 - d. Any flex time accrued must be used within the school year in which it was earned during non-student contact time.
3. The employee's per diem hourly rate shall be paid for work required on weekends.
4. ~~A new employee required by the District to work beyond the teacher contract year shall be compensated at the per diem rate of their annual salary.~~
- 5.4. A part-time teacher who occupies a portion of a full-time equivalency will be compensated at their per diem hourly rate when they are employed as a substitute for the other portion of the same full time equivalency (Job Share only).

H.M. Job Sharing

1. In the event that an employee request for job sharing is denied, the hiring supervisor, upon employee request, shall furnish the employee with the reasons in writing for the denial within ten (10) working days.
- 4.2. Employees who job share may be required to attend in-service and/or parent teacher conference time with their job share counterpart that is outside of their regular work schedule without additional compensation. This shall be limited to no more than 8 hours of time annually.

I.N. Sick Leave Retirement Incentive (ERI) Benefit (SLRB)

An employee who meets the eligibility criteria for receipt of the Public Employees Retirement System retirement benefits and who is under the age of sixty-seven (67) and who is between the ages of fifty-five (55) and sixty-five (65) who elects to take early retirement shall be paid a lump sum benefit as described in item 4 (a).

1. Such employees will have given the District a minimum of sixty days' notice of early retirement.
2. In order to be eligible for the sick leave retirement benefit (SLRB) an employee must have been regularly employed for ten (10) years in the District, the last three years of which must have been consecutive.
3. In order to be eligible for the benefit SLRB an employee who has not reached the age of fifty-eight (58) must have twenty-nine (29) years of accredited service in the Public Employees Retirement System (PERS). NOTE: Eligibility for full PERS retirement benefit is 30 years of accredited service or age 58. Eligibility for full OPSERP retirement benefit is 30 years of accredited service or age 65.
4. Eligibility for SLRBevery retirement benefits is subject to the conditions listed in the opening paragraph of Section OG and is limited to teachers who were employed by the district on March 4, 2005.

Employees who retire early (between age 55 and 65), after June 30, 2017, qualify for sick leave

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buy back of up to 200 days of unused leave at \$50 per day. This benefit does not affect using sick leave in PERS retirement calculations.

~~Eligibility for sick leave buy-back benefits is limited to teachers who meet the criteria set forth above and who were employed by the district on March 4, 2005.~~

5. Retiring employees may elect to continue participation in District group insurance plans, at their own expense, in accordance with state law, insurance company rules, and District procedures.

J.A. ~~Site-Based Demonstration Teachers~~

- ~~1. A differential will be paid to a licensed teacher who takes on the duties of a Demonstration Teacher in certain school sites. The differential will be 7% based on MA+0, step 4.~~
- ~~2.1. Demonstration Teachers receiving the differential will be expected to work closely with the University Supervisors and debrief models of classroom teaching with visitors (pre-service and in-service teachers primarily) who observe in the learning lab classrooms as part of the role of a Demonstration Teacher.~~
- ~~3.1. The differential will be reflected in the monthly pay of the teachers. Should a Demonstration Teacher resign, go on leave or be transferred out of the Demonstration classroom or school, the differential will be pro-rated based on the time served in the position and monthly payments may be adjusted or discontinued.~~

K.A. ~~National Board Certification or Doctorate Degree~~

~~An employee who holds national board certification or a doctorate degree granted by an accredited college or university shall receive a one-time stipend of \$1,000. This stipend shall be issued one time only during the employee's career in the District. If the employee is less than full-time, the stipend shall be pro-rated based on the ratio of the employee's workweek to the normal full-time workweek.~~

~~For the life of this agreement, this stipend will be paid to employees holding the following national board certification:~~

- ~~1. National Board Certification issued by the National Board for Professional Teaching Standards.~~
- ~~2.1. Certificate of Clinical Competence awarded by the American Speech and Hearing Association.~~
- ~~3.1. National Counselor Certification issued by the National Board of Certified Counselors.~~
- ~~4.1. National Board Certification issued by The National Board for Certification of School Nurses, Inc.~~
- ~~5.1. National certification (issued after second renewal) by the National Board of Certification in Occupational Therapy, Inc.~~

L.A. ~~Extended Season Pay~~

- ~~1. Oregon School Activities Association (OSAA) recognized team sports (baseball, basketball, football, soccer, softball, volleyball) extended compensation shall be paid to varsity coaches involved in competition beyond the district level that is not part of the regularly-scheduled season.~~

~~The following coaches are eligible for extended season pay:~~

- ~~a. Baseball (one head coach and one assistant coach)~~
- ~~b.a. Basketball (one head coach and one assistant coach)~~
- ~~c.a. Football (one head coach and two assistant coaches)~~
- ~~d.a. Soccer (one head coach and one assistant coach)~~
- ~~e.a. Softball (one head coach and one assistant coach)~~
- ~~f.a. Volleyball (one head coach and one assistant coach)~~

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- ~~2.1. Compensation for extended season shall be based on a weekly rate calculated on an average twelve-week season (8% of the extra duty differential).~~
- ~~3.1. The extended week will start the first day following the adopted end of season date for each sport as established by the OSAA.~~

Appendix C
ELL Facilitator Differential Chart

Student Load	Number of Facilitators	Missing Facilitator(s) ?	Differential per Facilitator	Differential % converted to sub time.	Number of missing Facilitators	Total Differential allocation to the building
1 to 50	1	No	2%	NA	NA	2%
51 to 100	1	No	3%	NA	NA	3%
101 to 150	1	No	4%	NA	NA	4%
151 to 200	2	No	3%	NA	NA	6%
151 to 200	1	Yes	4%	2%	1	6%
201 to 300	2	No	4%	NA	NA	8%
201 to 300	1	Yes	4%	4%	NA	8%
301 to 450	3	No	4%	NA	NA	12%
301 to 450	2	Yes	4%	4%	1	12%
301 to 450	1	Yes	4%	8%	2	12%
451 to 600	4	No	4%	NA	NA	16%
451 to 600	3	Yes	4%	4%	1	16%
451 to 600	2	Yes	4%	8%	2	16%
451 to 600	1	Yes	4%	12%	3	16%
601 to 750	5	No	4%	NA	NA	20%
601 to 750	4	Yes	4%	4%	1	20%
601 to 750	3	Yes	4%	8%	2	20%
601 to 750	2	Yes	4%	12%	3	20%
601 to 750	1	Yes	4%	16%	4	20%
751 to 900	6	No	4%	NA	NA	24%
751 to 900	5	Yes	4%	4%	1	24%

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751 to 900	4	Yes	4%	8%	2	24%
751 to 900	3	Yes	4%	12%	3	24%
751 to 900	2	Yes	4%	16%	4	24%
751 to 900	1	Yes	4%	20%	5	24%
901 to 1050	7	No	4%	NA	NA	28%
901 to 1050	6	Yes	4%	4%	1	28%
901 to 1050	5	Yes	4%	8%	2	28%
901 to 1050	4	Yes	4%	12%	3	28%
901 to 1050	3	Yes	4%	16%	4	28%
901 to 1050	2	Yes	4%	20%	5	28%
901 to 1050	1	Yes	4%	24%	6	28%

The ELL Facilitator Chart will be used as guidance by the parties to maintain a shared document containing: all facilitators, their worksites, assigned differentials, converted sub time (if any), and student caseload. The shared document will be adjusted as appropriate if/when facilitator positions are vacated or filled.

TA John Beight 3/26/2024 - for the District
 Tyler Seabrook Lakeberg - SKEA

TA - 10/12/23

T. Scialo-Lakeberg

TA - 10/12/2023 John Reist

ARTICLE V PAY POLICIES

A. End of Year Pay

- 1. Each employee shall be paid on basis of twelve (12) payments, the last working day of the month.
- 2. Prior to the end of the fiscal year, June 30, the balance of contract payments will be made by three (3) checks/transfers.
- 2.3. The District has the right to recover overpayments or unearned paid leave and/or salary from an employee's payroll. Recovery of funds will be in accordance with District procedure FIS-P026: Recovery of Employee Overpayment (as posted July 15, 2022).

B. Dues and Payroll Deductions

- 1. The District will deduct dues, fees, and any other assessments or authorized deductions from the employee's payroll and issue to the Association in accordance with the payroll- deduction authorizations signed by members. The Association will provide the District with a list identifying the employees who have authorized dues deductions and the amount to be deducted. The District shall rely on the list to make the deductions and remit payment to the SKEA-OEA-NEA (United Teaching Profession). The Association will provide the District with the list annually by October 10 (or the next regular business day) of each year.

The District shall deduct monthly dues from the regular salary checks of employees in nine (9) equal payments starting in October and ending in June, each month that deductions are authorized. The District will provide to the Association between the 5th and the 10th of each month a list of employees in the bargaining unit with their FTE, dues taken in the previous pay period, and any discrepancies from anticipated dues with explanations. The Association will provide the District with a list of changes to dues from the previous month and a report of expected dues for the current month within one week of receipt of the District's report. Changes to the dues deduction list must be delivered to the District by the 12th of the month prior to the effective payroll date upon which the deduction is to be made. If the District fails to make an authorized deduction and remit payment to the Association, the District will be liable to the Association, without recourse against the employee, for the full amount that the District failed to deduct and remit to the Association.

- 2. A list of employees on Association dues deduction shall be sent to the Association, together with the remittance due to the United Teaching Profession within ten (10) days after the monthly salary payment has been received by the employees of the District.
- 3. Upon appropriate written request from the employee, the District shall deduct from the salary of any employee and make appropriate remittance for the following approved deductions:

- Savings Bonds
- Flexible Spending Accounts (FSAs)
- United Way/United Community Foundation
- Health Savings Accounts (HSAs)
- Board Approved Insurance Programs
- Marion-Polk Credit Union
- Tax Sheltered Annuity
- Salem Keizer Education Foundation
- OEA Foundation
- NEA Fund for Children
- OEA **PIEPAC**
- Salem Keizer Political Action Committee

- 4. The District shall provide to the Association five times annually on August 1, September

12, October 15, February 10, and May 25 (or the last business day prior to the date) in an editable file format, the following information for each employee in the bargaining unit:

- a. Employee name and date of hire
- b. All known phone numbers to include: cellular, home, and work
- c. Work and personal email addresses
- d. Home address or personal mailing address
- e. Employee number and FTE
- f. Job title, physical work location, current position on salary schedule, and any differentials. The Association will be advised via electronic communication of new hires within ten (10) calendar days of hire. This communication will include the information outlined above in Article V B.4 for each new hire in an editable file format.

- 5. The District, at employee's request, will correct any District payroll error within five (5) working days of the employee's request.
- 6. The Association agrees to indemnify, defend, and hold the District harmless from employee or former employee claims, orders, or judgments against the District concerning the dues deductions procedures outlined in this agreement.

The Association's obligations are contingent upon the District: 1) giving the Association at least 30 days notice, in writing of any claim; 2) cooperating with the Association and its designated counsel in the defense of the claim.

In the event the District properly invokes this provision, the Association will provide the attorney to defend against the claim. In the event the District wishes to use its own attorney, the District will pay the fees and costs of said attorney.

TENTATIVE AGREEMENT

For the District Date

For the Association Date

ARTICLE VI EXPENSES REIMBURSEMENTS

A. Travel Expense

- 1. An employee shall receive travel expenses at the non-taxable mileage rate allowable under IRS rules when required or approved by the District to use their automobile on District business.
- 2. When an employee is required by the District to be out of town overnight on District business they shall be allowed per diem in accordance with District travel policies FIS-A001, FIS-P004 and FIS-W005, for meals with the exception of banquets, and reasonable expenses for lodging.

B. Pupil Transportation

An employee transporting students, with the advance approval of principal or immediate supervisor, shall be compensated at the non-taxable mileage rate allowable under IRS rules for use of their own automobile while on school business.

C. Tuition Reimbursement

- 1. At employee request the District shall provide tuition ~~reimbursement~~/professional development ~~reimbursement using hourly rates charged at Western Oregon University for up to three (3) undergraduate or three (3) graduate hours per fiscal year, up to a maximum of \$1,000~~ \$1,500 per member employee per fiscal year, ~~not to exceed the funds designated by the Professional Development Committee and~~ provided the tuition is not otherwise paid for from another grant or program. At District option the District may limit its expenditures for this provision to ~~\$500,000~~ \$138,000 annually per fiscal year.
- 2. Employees may seek tuition reimbursement for completion of Continuing Education Units (CEU's) on a prorated basis within their area of licensure. In order to substitute CEU's for college credits, ten (10) clock hours of CEU's will equate to one (1) quarter hour of college credit. Employees must provide a certificate of completion as verification for each clock hour submitted. The certificate must indicate the number of clock hours and identify subject area and date of attendance.
- 3. In addition, the District shall provide tuition reimbursement for courses it requires employees in the District to complete.
- 4. Employees may submit to the District for reimbursement receipts for memberships to recognized professional organizations associated with the employee's work responsibilities. These reimbursements will be limited to no more than \$100 annually and will count towards the employee's overall Tuition Reimbursement as outlined in C.1 of this article. A list of organizations will be agreed upon by the parties through the joint advisory committee on Professional Development to submit to the District for approval each year. Prior written approval must be obtained from the District before registering for such courses, and reimbursement will conform to procedures established by the Superintendent or their designee.

D. Statewide Inservice Day

- 1. ~~The District will reimburse each employee driver for mileage driven at the non-taxable mileage rate allowable under IRS rules. In addition to mileage reimbursement, the District shall reimburse each Statewide Inservice Day participant for up to \$20 of registration fees annually. Each employee shall make a reasonable effort to car pool. Carpooling, however, shall not constitute a prerequisite for funding under the provision.~~

TA 1/31/2024
John Beight
for the District

T. Sadler
Skea

ARTICLE VI EMPLOYEE BENEFITS

A. Insurance

1. ~~The maximum District contribution for plans selected will be \$1,245 for the 2017-18 insurance year, \$1,270 for the 2018-19 insurance year, \$1,310 for the 2019-20 insurance year, and \$1,350 for the 2020-21 insurance year.~~

~~The maximum District contribution for plans selected will be \$1,375 for the 2021-22 insurance year and \$1,400 for 2022-23 insurance year.~~

The maximum District contribution for plans selected will be \$1,400 for the 2023-2024 insurance year and \$1,500 for the 2024-2025 insurance year.

1. If the premium for the plans selected exceeds the maximum District contribution per employee per month as of October 1 of any year, the excess shall be withheld through monthly payroll deduction. The Association may notify the District in writing prior to December 1 of any year of intent to change benefits and/or carriers specified in section 1 above, in order to maintain the premium at or below the maximum District contribution. After timely notification, Association requested changes shall be made effective January 1 of the same school year.
2. The District shall contribute a portion of the insurance premium for employees who are scheduled to work less than full-time. The District's contribution shall be prorated based on the ratio of the employee's scheduled workweek to the normal full-time workweek. Provided, however, that with regard to employees who are scheduled to work twenty hours per week or less, the District need not make a contribution, unless the carrier certifies that the employee shall receive a prorata benefit in return for the prorata contribution.
3. A Section 125 Plan shall be available to all unit members for utilization of eligible expenses from pre-tax dollars.
4. The District will contribute \$100 a month to all eligible employees' Health Savings Accounts (HSA).

5. Two Employees Employed by the District Benefit (Formerly "Two on Contract")

When married couples or domestic partners are both employees of the District, they may elect to combine their full insurance contributions to pay their plan premiums. They may use up to the equivalent of insurance contribution caps for both employees. The following is required to qualify for this benefit.

- a. Both the employee and spouse or domestic partner work for the District.
- b. Both the employee and spouse or domestic partners are both benefit eligible.
- c. Both benefit eligible employees complete and sign a form enrolling in this benefit arrangement.
- d. Two Employees Employed by the District Benefit requires:
 1. One spouse or the domestic partner who are both employees, declines the medical, dental, and vision enrollments offered by the District.
 2. The other spouse or domestic partner employee enrolls all eligible family members in a medical, dental, and/or vision plan offered by OEGB.
 3. The family has one set of medical, vision, and dental benefits and is not double covered through the District.

e. If the employee and/or spouse or domestic partner work part-time and receive a pro-rated District contribution, the District will pay up to 100% of the pro-rated contribution for each person.

f. Any premium amount not covered by the District contribution is paid by the employee.

B. Public Employees Retirement System Pickup

The District shall not withhold from employee's monthly salaries the contributions required by O.R.S. 238.200; and shall continue to "pick up", assume, and pay a six percent (6%) employee contribution to the Public Employees Retirement Fund for the employee members then participating in the Public Employees Retirement System. Such "pick-up" or payment of employee member monthly contributions to the system shall continue until the termination of this agreement. Should the statutory established pick-up rate fall below six percent (6%), the BA+0 hours, Step 1, salary schedule figure shall be increased by one and one-half percent (1.5%) for each one percent the pick-up rate is lowered. The full amount of required employee contributions "picked up" or paid by the District on behalf of the employees pursuant to this agreement shall be considered as "salary" within the meaning of O.R.S. 238.005 (8) for the purpose of computing an employee member's "final average salary" within the meaning of O.R.S. 238.005 (12) but shall not be considered as "salary" for the purposes of determining the amount of employee contributions required to be contributed pursuant to O.R.S. 238.200. Such "picked-up" or paid employee contributions shall be credited to employee accounts pursuant to O.R.S. 238.200 (2) and shall be considered to be employee contributions for the purpose of O.R.S. 238.005 to 238.325.

C. Employee Assistance Plan

The District will provide an Employee Assistance Plan (EAP) which allows each employee to refer themselves confidentially to the EAP provider. To protect confidentiality, any data which the provider transmits to the District shall be summary only. The Employee Assistance Plan will include individual and/or family counseling.

TA 3/25/2024 John Beight - for the District
3/26/24 Tyler Siala Lakeby skea

TA

ARTICLE VIII LEAVES

A. Leaves with Pay

1. Sick Leave

a. In accordance with provisions of ORS 332.507 and ORS 653.601, an annual ten (10) days of sick leave with pay shall be allowed each employee who is employed for a full school year. Eleven (11) days shall be allowed for each employee who is employed on an extended contract of 220-239 work days per year, and twelve (12) days shall be allowed for each employee who is employed on an extended contract of 240 or more days per year. Sick leave not used shall be cumulative without limit, and may be used at a future time subject to the following conditions:

(1) An employee who serves for a fraction of the school year or school day shall receive benefits on a prorata basis.

(1)(2) The sick leave in Section A.1.a of this Article will apply to the illness or injury of the employee and their qualifying family members. Qualifying family members include the following: spouse, domestic partner, child (including adopted, stepchild, foster child), domestic partner's child, parent, parent-in-law, domestic partner's parent, grandparent, grandchild, and any individual whom an employee has or had an in loco parentis relationship as defined under ORS 653.601.

(2)(3) The District may require certification by a health care provider as a condition of allowance of sick leave if it appears that an employee may be falsifying or abusing sick leave privileges. Certification of one or more physicians that an illness or injury prevents an employee from carrying on the employee's duties will not usually be required unless the employee is absent in excess of ten (10) consecutive contract days. The District may require such certification as a condition of allowance of sick leave at any time if it appears that an employee may be abusing sick leave privileges. The District may contact an employee prior to the tenth (10) day to provide information about other leave provisions that may apply to their situation, or when an employee is absent in excess of ten consecutive contract days.

(3)(4) Sick leave will be frontloaded to an employee after the employee has worked one full day in a new contract year. Exceptions may be made for employees who experience a need for leave on the first day of work due to unforeseen circumstances (e.g. on the job injury, emergency situation, etc.) An employee who is scheduled to work, assigned for a school year but is unable to report to work assume assigned duties at the start of that year shall be allowed to use their accrued sick leave from previous year(s) sick leave up to, but not to exceed the maximum accumulated prior to the start of that year, to be paid the same as though the sickness or injury had been incurred after a return to duty for the school year.

(5) If medical evidence indicates the employee could return to duty, and fails to do so upon written request, the employee may be subject to discipline up to and including dismissal. Employment may be terminated by the School Board, as recommended by the Superintendent.

(4)(6) If an employee exhausts their sick leave prior to earning that year's sick leave and ends their employment, the District will require the employee to reimburse the District the time that was paid, but not earned for that year from their final payroll. This does not apply to an employee who takes an unpaid leave as long as the employee returns to work for the District.

~~(5)~~(7) An employee shall not consider sick leave as a right which allows absence at any time for other than personal disability resulting from illness or injury, or that of a family member, and sick leave shall not be considered as available upon separation of employment, either in time or in dollars.

~~(6)~~(8) At the time of original employment or subsequent reemployment by the District, an employee who was previously employed in an Oregon school district shall be credited with unused sick leave, up to 75 days, accumulated in and reported by such prior district or districts; provided, however, that:

- (a) In the calculation no single sick leave day will be counted more than once.
- (b) Such sick leave will not be credited to the employee's account until the employee has completed thirty (30) working days with the District.

~~(7)~~(9) Sick leave will not be earned during a period when an employee is on leave without pay.

- b. An employee on sick leave shall not engage in any other form of employment during the usual hours of service to the District without obtaining the approval of the District prior to the start of such employment.
- c. The absence of an employee, because of illness or accident for which they receive compensation from the District workers compensation insurance carrier shall be considered as sick leave. Such compensation for the time lost (but not disability settlements) shall be deducted from –sick leave compensation paid to the employee by the Salem Keizer School District. However, the amount of sick leave time charged against the employee's sick leave account shall be only that portion of each day for which the employee is actually compensated by the District.

Example: An employee received \$10 per day compensation during an absence. Their regular salary is \$20 per day. Assuming that the employee has sufficient current or accumulated sick leave to cover the period in question, sick leave pay from the District would be \$20 minus \$10 per day for each day that the insurance carrier compensated the employee. The sick leave time deducted from the sick leave account would be 10/20 of one day for each day the employee is absent and compensated by the insurance carrier.

- d. On each payday each employee will receive a payroll advice noting the current sick leave balance reflecting the most current timekeeping. However, the District reserves the right to adjust the balance based on final timekeeping should there be a timekeeping or calculation error that is later discovered.

2. Paid Family Medical Leave Insurance

- a. For purposes of administering Oregon's Paid Family and Medical Leave Insurance (PFMLI) program, the District has the option to change to or from a state plan and a state approved equivalent plan provided employee contributions with an equivalent plan do not exceed the amount that an eligible employee would otherwise be required to contribute with a state plan. PFMLI will run concurrently with OFLA/FMLA.
- b. Employees must make the decision to run their paid leave accruals concurrently with PFMLI when providing notice of their foreseeable leave to the Leaves department. Employees will enter the amount of their accruals they want to use in the absence management system and will be subject to payroll deadlines. If advanced notice is not possible due to an emergency or unforeseeable event, the employee must notify the Leaves department as soon as

possible.

- c. If an employee's PFMLI leave is extended, the employee will be allowed to modify their paid leave accrual election at that time. Any wages paid to an employee based on the employee's paid leave accrual election will be final and not subject to a repayment or restoration of accruals.

2. Bereavement Leave

- a. Bereavement leave with pay, not to exceed five days per bereavement, shall be granted to each employee due to the death of a ~~family member~~ ~~member of the immediate family~~. ~~Family member~~. ~~The immediate family~~ shall be defined as parents, ~~parent~~ in-laws, ~~to include~~ spouse, ~~qualified~~ domestic partner, ~~children~~ (including ~~foster~~, ~~adopted~~, ~~step-~~ ~~children~~ and ~~a children towards~~ whom the employee stands in loco parentis), grandparents and grandchildren, brother and sister (including step-brother and step-sister), uncle, aunt, nephew, and niece. This leave may be entered by the employee through the normal absence reporting system. Employees are required to identify the relationship to the employee in the system. The purpose of this leave is to allow the employee the necessary time to attend the funeral and to take care of other necessary arrangements. The District may request documentation to support an employee's bereavement leave if it appears that an employee may be abusing the leave.
- a.b. The District will run this contractual bereavement leave concurrently for employees who elect to utilize the state leave. Employees require approval for state leave by the Benefits and Leaves Department. If employees access bereavement leave through state leave laws, employees have sixty (60) days from the date they have knowledge of the death of a family member to utilize leave.
- a.c. ~~Up to one-half~~One day of bereavement leave will be granted to attend the funeral of a close ~~personal~~-friend one time per year. The supervisor will work with employees to have representatives of the staff attend the funeral of a student, a colleague or close relative of a colleague.

3. Personal Leave

- a. Three (3) days of personal leave with pay shall be granted to each full-time employee who is contracted for the total school year. This leave is non-accumulative. The leave is to be taken in accordance with the conditions below:
- (1) The leave will not be used to participate in Association activities.
 - (2) The leave will not be used to seek or accept employment elsewhere unless the employee has been non-renewed or non-extended.
 - (3) The leave will not be used for personal illness unless all accumulated sick leave days have been exhausted.
 - (4) The following restrictions apply to the use of personal leave:
 - The first three student days of the school year
 - The last three student days of the school year
 - (5) When a substitute is required, the following restrictions apply to the use of personal leave:
 - One day prior to winter break
 - One day prior to spring break
 - One day after spring break

- * One day after winter break
- * The day prior to a paid holiday.

~~Personal leave may not be granted during the first five student days or the last five student days of the school year, nor four (4) days immediately prior to winter or spring break or one (1) day immediately after winter or spring break, nor the day prior to a holiday.~~ Exceptions may be made for once-in-a-lifetime events (i.e. ~~son or daughter~~child's wedding, graduation). Emergency leave for an event which is beyond the control of the employee may be used during these periods when personal leave is not allowed.

(6) An employee who serves for a fraction of the school year or school day shall receive the benefit on a prorata basis.

(7) Personal leave hours will be frontloaded to an employee after the employee has worked one full day at the start of a new school year.

4. Family Illness Leave

a. Leave with pay, in addition to covering disability of an employee shall also cover absence, not to exceed five (5) days per school year, due to illness of a member of the immediate family of the employee. The immediate family shall be defined as blood relations and in-laws, to include spouse, domestic partner, children (including step-children and children towards whom the employee stands in loco parentis), parents (including step-parents), grandparents and grandchildren, brother and sister (including step-brother and sister), uncle, aunt, nephew, and niece. When the family member resides outside the employee's household, the illness must be serious in order for the employee to take leave.

b. An employee who serves for a fraction of the school year or school day shall receive the benefits on a prorata basis.

a-c. Family Illness Leave hours will be frontloaded to an employee after the employee has worked one full day at the start of a new school year. If an employee exhausts their family leave and their employment ends with the District prior to earning the current year's family leave, the District will require the employee to reimburse the District for the time that was paid, but not earned.

5. Legal Leave

Absence from assigned work for court duty may be permitted under the following conditions:

- a. If an employee must appear in court on their own case, the pay of a substitute shall be deducted from the individual's salary. However, no deduction shall be made from the salary of an employee for required appearances in court related to their employment, including acting as the mandatory reporter, or before any governmental body when such appearance is required by the District. This leave does not apply in cases where an employee is acting as a witness or has brought a claim against the District.
- b. If an employee is called for jury duty, or is subpoenaed as a witness in a case in which they are not personally involved, no salary deduction will be made. The District may require a jury summons to be provided by the employee.

6. Sabbatical Leave (This proposal is dependent on the deletion of the Sabbatical MOU and changes in Article VI, Tuition Reimbursement)

- a. The District will grant sabbatical leave annually to a maximum of ~~ten (10)~~ five (5) FTE SKEA bargaining unit members who submit proposals that are consistent with the purpose of increasing the bargaining unit member's knowledge or developing skills related to his or her ~~their~~ present position or for another educational position to which the teacher aspires.
- b. A committee of three teachers appointed by the president of the Salem Keizer Education Association and three administrators appointed by the employer shall review all proposals and make recommendations to the School Board. The Benefits Manager, or District appointed administrator, will facilitate this process but will not be a voting member of the committee, this includes ties.
- c. An application for a sabbatical leave shall be filed with the ~~Human Resources Director~~ Benefits Manager not later than April 1 of the school year prior to the requested leave, and shall set forth the purposes for which the leave is requested and the procedures to be followed. The applicant shall be notified on or before the last workday of April within thirty (30) days of filing on action taken upon their request.
- d. Provisions: A teacher who has completed seven years' service in the District, the last four of which shall be consecutive, may apply for a sabbatical leave for one year. During said sabbatical leave the teacher shall be considered to be in the employ of the Board and shall be paid 3/4 of their annual salary, and shall receive normal fringe benefits other than sick leave accrual.
- e. Return from Leave: Upon return from sabbatical leave, a teacher shall be placed on the salary schedule at the level which they would have achieved had they remained actively employed in the system during the period of absence.
- f. A teacher requesting sabbatical leave for travel shall at the time of application, present the District with a complete itinerary and an analysis of the value of the trip for the purpose of teaching in the District. A detailed report of the travel shall be prepared and presented to the District at the conclusion of the leave.
- g. Teachers who have received the benefit of sabbatical leave and who do not remain as an employee of the District for at least one (1) year subsequent to such leave, may, at the option of the District, be required to reimburse the District for all salaries and benefits received during such leave. All reimbursement obligations will be considered void when a teacher completes two (2) years with the District subsequent to return from sabbatical leave.

7. **Association Professional Development Leave**

The District shall grant leaves to employees for the purpose of attending professional development workshops sponsored by the Association or an Association affiliate of two days or less in duration. The employee shall give no less than one week notice to the District, together with written materials regarding the workshop. Professional leave days shall be granted until the days granted to the bargaining unit reach twenty (20) in number annually. The Association shall be billed for substitute costs for each day of actual substitute usage.

8. **Military Leave**

Military leave will be provided in accordance with State and Federal law currently listed as ORS 659a.093, ORS 659a.171 and USERRA. Military leave is available to all employees. Employees must request this leave directly through the Benefits and Leaves Department. The District will comply with state and federal law regarding both paid and unpaid military leaves.

9. **Workers' Compensation Wait Period Benefit**

An employee absent from work due to injury that is the result of workplace violence while acting in their capacity as an employee for the District, will receive compensation for up to three (3) days of pay at the employee's per diem rate, per instance. In order to qualify for such compensation, the employee must have an accepted Workers' Compensation claim associated with that injury.

B. Leaves of Absence Without Pay

1. Parental Leave Without Pay

- a. An employee shall be granted leave up to one (1) calendar year upon request for purposes of childbirth and for care of natural or adopted infant children subject to the following conditions:
 - (1) The beginning and end of such leave shall be determined by employee.
 - (2) An individual assigned to an elementary school who takes parental leave without pay beginning January 1 or after will upon request be granted leave through the end of the next school year.
 - (3) An individual assigned to a secondary school who takes parental leave without pay beginning second semester or after will upon request be granted leave through the end of the next school year.
- b. A probationary teacher who is granted parental leave without pay shall comply with the requirements of ORS 342.815 (6) and ORS 342.840 provided that the requirement of at least 30 consecutive days of employment in any one year shall be waived for purposes of preserving the continuity of employment.
- c. An employee who is granted parental leave without pay during a given school year shall have that year counted as a full year of experience on the salary schedule only if the teacher has taught a minimum of one hundred and thirty-five (135) (or more) days in that year. This leave does not protect District health insurance benefits.

2. Additional Leaves of Absence Without Pay

A contract employee may be granted a leave of absence in circumstances which may have potential value to the instructional program and for such other reasons as the District may deem appropriate. All requests shall be submitted to the District Benefits Manager in time to allow a reasonable review. ~~A response to such a request shall be given in time to allow the employee adequate notice of its disposition prior to the period for which the leave is being requested. District benefits are not protected while an employee is on a leave of absence without pay.~~

During such leaves which exceed one month in duration, the employee shall not continue to accrue any benefits. Arrangements may be made with the District to defer upon the employee the costs of group insurance benefits for the duration of such leaves.

a. Personal Leave Without Pay

A contract employee may be granted leave of absence without pay for up to two (2) years. Requests for such leave shall be submitted in writing and shall include a detailed explanation of the reason for such absence.

b. Service Leave Without Pay

- (1) A contract employee shall be granted leave of absence for involuntary military service, for Peace Corps or AmeriCorps.

- (2) These employees shall be returned at the step on the salary schedule that they would have obtained had they not taken leave.

c. **Medical Leave Without Pay**

Medical leave without pay on account of the personal illness or injury of an employee or qualifying family member (Family member as defined in Section A.1.a of this Article), shall be granted for the remaining period of disability after sick leave with pay has been exhausted, subject to the following conditions:

- (1) The employee may be required at any time to furnish a certification from one or more physicians a health care provider that the illness or injury prevents the employee from returning to duty. If the employee fails to furnish such a required certification or medical evidence indicates the employee could return to duty but fails to do so upon written request, employment may be terminated by the School Board upon recommendation by the Superintendent.
- (2) The period of leave without pay may be limited to one year, at the discretion of the Superintendent or Superintendent's designee, except in case of employment-incurred injury, in which case the period of leave shall end upon the closure of the worker's compensation claim.

~~d. **Military Leave Without Pay**~~

~~Military leave will be provided in accordance with State and Federal law currently listed as ORS 659a.093, ORS 659a.171 and USERRA.~~

e.d. **Career Development Leave**

- (1) A contract employee shall be granted leave of absence for one or two District semesters for advanced study for the purpose of completing collegiate work as a full-time student as defined by the college or university.
- (2) These employees shall be returned at the step on the salary schedule they had earned prior to the leave. No experience credit will be given for the time on leave.
- (3) Part-time leaves shall be for the full semester at the secondary level or to begin or end at winter break for the elementary level unless the teacher and District mutually agree on a different date.

Tentative Agreement – Date: 1/31/2024

FOR SKEA: T. Stuebs-Lake Corp

FOR the District: John Beight

ARTICLE IX WORKING CONDITIONS

A. FTE Determination

1. FTE stands for "Full-time Equivalent".
2. FTE is a ratio comparing an employee's assigned time to that of a full-time assignment. An employee's FTE shall be determined by the number of hours they are assigned to work in a full, five-day workweek divided by 40 hours.
3. A full-time employee shall have a regular workweek of 40 hours a week and a part-time employee shall be assigned work proportionate to their assigned time as compared to employees in the same job category.
4. In the event an employee's total FTE is between 0.90 and 0.99 FTE, their FTE will be automatically rounded up to 1.00 FTE by the District, for the purposes of compensation, benefits, scheduling, and all other rights defined by this contract.
5. Travel time during the workday will be considered paid time and is part of an employee's workweek; travel time is not prep time.
6. Lunch for part-time employees will be paid for each day in which they are assigned to work more than 4 hours.
7. The limits in 8, 9, 10, 12, and 13 below shall apply to the district's management and use of time within an employee's assigned workweek.
8. For Elementary PE Specialists, this table illustrates the maximum number of assigned classes achievable only if no other duties during the student instructional day have been assigned. Additional assigned responsibilities during the student instructional day, outside of classes, will result in an employee having fewer assigned classes. PE class limits will be as follows:

Hours/Week	Classes	FTE
40 hours/week	no more than 48 30-minute classes	1.0 FTE
30 hours/week	no more than 36 30-minute classes	0.75 FTE
20 hours/week	no more than 24 30-minute classes	0.50 FTE
10 hours/week	no more than 12 30-minute classes	0.25 FTE

For each additional class for an employee at 1.0 FTE, an additional 0.025 FTE shall be allocated.

9. For Elementary Music Specialists (choir classes count in the 30-minute class counts) music class limits will be as follows:

Hours/Week	Classes	FTE
40 hours/week	no more than 40 30-minute classes	1.0 FTE
30 hours/week	no more than 30 30-minute classes	0.75 FTE
20 hours/week	no more than 20 30-minute classes	0.50 FTE
10 hours/week	no more than 10 30-minute classes	0.25 FTE

For each additional class for an employee at 1.0 FTE, an additional 0.025 FTE shall be allocated.

10. For Elementary orchestra the limits will be as follows:

Hours/Week	Classes	FTE
40 hours/week	no more than 10 orchestras	1.0 FTE
32 – 35.96 hours/week	no more than 8 orchestras	0.8 – 0.899 FTE
28 – 31.96 hours/week	no more than 7 orchestras	0.7 – 0.799 FTE
24 – 27.96 hours/week	no more than 6 orchestras	0.6 – 0.699 FTE
20 – 23.96 hours/week	no more than 5 orchestras	0.5 – 0.599 FTE
16 – 19.96 hours/week	no more than 4 orchestras	0.4 – 0.499 FTE
12 – 15.96 hours/week	no more than 3 orchestras	0.3 – 0.399 FTE
8 – 11.96 hours/week	no more than 2 orchestras	0.2 – 0.299 FTE
4 – 7.96 hours/week	no more than 1 orchestra	0.1 – 0.199 FTE

For each additional orchestra for an employee at 1.0 FTE, an additional 0.10 FTE shall be allocated.

11. For Elementary classroom teachers, each classroom assignment is 1.0 FTE and therefore a 40 hours/week assignment.

12. For secondary classroom teachers on an eight period A/B block schedule, class limits will be determined as follows:

<u>Hours/Week</u>	<u>Classes</u>	<u>FTE</u>
<u>40 hours/week</u>	<u>no more than 6 assigned periods</u>	<u>1.0 FTE</u>
<u>33.3 – 35.9 hours/week</u>	<u>no more than 5 assigned periods</u>	<u>0.833 - .898 FTE</u>
<u>26.6 – 33.2 hours/week</u>	<u>no more than 4 assigned periods</u>	<u>0.667 - .83 FTE</u>
<u>20 – 26.5 hours/week</u>	<u>no more than 3 assigned periods</u>	<u>0.5 - .65 FTE</u>
<u>13.3 – 19.9 hours/week</u>	<u>no more than 2 assigned periods</u>	<u>0.333 - .498 FTE</u>
<u>6.7 – 13.2 hours/week</u>	<u>no more than 1 assigned period</u>	<u>0.167 - .33 FTE</u>

For each additional period for an employee at 1.0 FTE, an additional 0.167 FTE shall be allocated.

13. For secondary classroom teachers on a 6-period per day schedule, class limits will be determined as follows:

<u>Hours/Week</u>	<u>Classes</u>	<u>FTE</u>
<u>40 hours/week</u>	<u>no more than 5 assigned periods</u>	<u>1.0 FTE</u>
<u>32 – 35.9 hours/week</u>	<u>no more than 4 assigned periods</u>	<u>0.8 - .898 FTE</u>
<u>24 – 31.9 hours/week</u>	<u>no more than 3 assigned periods</u>	<u>0.6 - .798 FTE</u>
<u>16 – 23.9 hours/week</u>	<u>no more than 2 assigned periods</u>	<u>0.4 - .598 FTE</u>
<u>8 – 15.9 hours/week</u>	<u>no more than 1 assigned periods</u>	<u>0.2 - .398 FTE</u>

For each additional period for an employee at 1.0 FTE, an additional 0.20 FTE shall be allocated.

14. Instruction of advisory/homeroom will not be included as a class in the above schedules as long as it is for no more than one hour of total time per week.

15. In the event the District intends to adopt a schedule other than those described in this section, it will notify the Association of the intended revised schedule and will bargain upon demand according to the law.

16. For secondary classroom teachers who sell their prep period to teach (an) additional course(s) for greater than one week, their FTE shall be calculated as illustrated above. For periods of one week or less, compensation for such lost prep time is described in Section C of this Article.

A.B. Workweek and Workday

1. The normal workweek shall be (Monday through Friday) no more than of employees shall be forty (40) hours a-per week, including a 30-minute duty-free lunch period each day. Employees starting and release times may vary, depending on building and program hours. An individual worksite may establish an adjusted workweek schedule that includes one day per week with more than eight (8) hours and one day per week with less than eight (8) hours as long as the total hours for the week are still no more than forty (40). If a worksite establishes an adjusted workweek schedule it must be designated at the beginning of the schoolyear for the week(s) it will be utilized AND the schedule must allow for employees to complete all daily assigned supervisory duties prior to their scheduled end time. Full-time employees shall be on duty and available on the school site or site otherwise designated by their principal or immediate supervisor for such above period of time on days employees are to report to work.

2. A supervisor if mutually agreed to by an employee and supervisor, may vary daily work schedules may vary on an individual-or-group basis.

3. A supervisor may vary daily work schedules on an individual or group basis when in their judgment such variance is in the interest of the district. The supervisor shall provide at least 20

contract days' notice. The supervisor shall make a reasonable effort to consult with affected employee or employees before imposing a change in the employee's or employees' working hours.

4. For parent/family teacher conference days, twice annually the work week for school/program based licensed staff may be adjusted to include two 12-hour days. The following parameters exist for this adjusted schedule:
 - a. The 12-hour days can include an instructional day for the first day, but the second day cannot be an instructional day.
 - b. The two 12-hour days can include grading time as outlined in Article X.
 - c. Professional development time during 12-hour days per level shall be limited to the equivalent of one half-day and only can occur when one half-day of grading time total during the two 12-hour days exists.
 - d. Employee preparation time shall be 90 minutes on 12-hour days.
 - e. Employees shall have a second 30-minute mealtime on 12-hour days.
 - f. No meetings or other required tasks other than those specified here will take place during 12-hour days.
 - g. The day after two 12-hour days shall be a non-workday and the total assigned hours for the week will still be 40 hours.
 - h. Licensed staff who need to attend parent/teacher conferences for their children would be allowed to arrange time to attend conferences for their own children that is least disruptive to the employing school's conference schedule.
 - a.i. This schedule is intended for school/program based licensed staff who work directly with students. Staff who work in other departments or programs with no direct work with students can elect to operate on this schedule or maintain a regular schedule for their department or program at the discretion of the supervisor.

B.C. Employee Preparation Time

1. Employee preparation time is employee directed time to complete tasks related to their job responsibilities, shall be used solely for teacher planning. The District shall not require an employee to schedule parent conferences, student conferences, or other District-identified duties during preparation time.
2. An employee who is required by the District to utilize preparation time for matters other than preparation employee directed time or who does not receive his or her/their total allocation shall be compensated for their lost time as follows:
 - a. for such lost time at his or her per diem rate, provided that in the event an employee receives less than thirty (30) minutes preparation time the employee will be compensated for a full preparation period at their per diem hourly rate.
 - b. In the event an employee receives at least thirty (30) minutes preparation time the employee will be compensated for the lost time of their preparation period at their per diem hourly rate.
 - c. Employees who have 'sold their prep' for the duration of the term or on a non ad hoc basis will have their FTE and corresponding compensation adjusted as described in section A of this article.
 - d. If the employee's assignment is not addressed by a schedule in section A of this article, they will be paid their per diem hourly rate of pay for any preparation time sold.
- 2.3. School employees includes any employee assigned to work the majority of their workday in a school, including EDGE and other student facing programs.
4. PRE-K: For student contact days, Pre-K full-time employees shall be provided no less than 60 minutes each day free of other duties or responsibilities for utilization as preparation time. This time period shall be allocated in blocks of at least thirty (30) uninterrupted minutes.

5. ELEMENTARY: For student contact days, full-time elementary employees shall be provided no less than 300 minutes each workweek for five-day workweeks free of other duties or responsibilities for utilization as class preparation time. A minimum of 240 minutes shall be during student contact time. This time period shall be allocated in blocks of at least thirty (30) uninterrupted minutes. At least one such block shall be provided during each day during the period between the time when students are required to report to class for instruction in the morning and the time when students are dismissed from instruction in the afternoon.

6. MIDDLE SCHOOL: For student contact days, middle school employees shall have a minimum of one instructional period free of other duties or responsibilities for the purpose of preparation time. One block of middle school preparation time shall be 45 minutes or one full period, whichever is greater.

7. HIGH SCHOOL: For student contact days, high school employees shall have a minimum of one instructional period free of other duties or responsibilities for the purpose of preparation time. One block of high school preparation time shall be 48 minutes or one full period, whichever is greater.

3.8 For middle and high school teachers On days when regular class time is reduced because of assemblies, half-day in-service, or grading time, teachers' an employee's prep times will be reduced proportionately to the reduction in each class period.

~~Full-time middle school and high school employees shall be allowed one instructional period free of other duties or responsibilities for utilization as preparation time each workday. Middle school preparation time shall be 45 minutes or one full period, whichever is greater. High school preparation time shall be 48 minutes or one full period, whichever is greater.~~

9. On days designated PSAT day or other alternate student schedule, and when the bell schedule is such that not every teacher has a preparation period during the student contact day, schools will designate a preparation period for teachers equivalent in length to a regular preparation period of the adjusted schedule and it must occur during the hours that would normally constitute the student contact day.

4.10. On days when the student schedule is adjusted for finals, all time that would be student contact time on a regular schedule shall be employee preparation time.

~~Full-time elementary employees shall be provided no less than 240 minutes each workweek free of other duties or responsibilities for utilization as class preparation time. A minimum of 210 minutes shall be during student contact time. This time period shall be allocated in blocks of at least thirty (30) uninterrupted minutes. At least one such block shall be provided during each day during the period between the time when students are required to report to class for instruction in the morning and the time when students are dismissed from instruction in the afternoon.~~

11. For professional development and in-service days, all school-based employees will receive a minimum 60 minutes of preparation time instead of their regular workday allocation.

12. The District shall provide a portion of preparation time to an employee who is contracted as 0.50 FTE or more per week but less than full-time. The portion shall be prorated based on the ratio of the employee's scheduled workweek to the normal full-time workweek.

a. For an elementary employee sSuch proration shall be in 30-minute blocks, but the provision that such blocks shall be provided during the student contact day shall not apply.

b. In the case of teachers sharing a position, however, preparation time shall be assigned to the position and shared as determined by the District.

13. All Special Education Resource Teachers (LRC) and Speech Language Pathologists (SLP) shall have at least 180 minutes weekly (based on a five-day week), for educator directed case

management work. This time will be prorated for weeks less than five days in length. This time will be assigned according to the provisions in Section 144 of this Article.

14. The following definitions distinguish between employees who have assigned and/or scheduled preparation time, and those who receive preparation time which is unscheduled.

- a. Assigned and/or Scheduled Preparation Time: Employees who are assigned classes and who prepare for daily coursework that requires grading and the assigning of grades to students. (Note: this includes LRC teachers, SLPs, and Reading Specialists.)
- a.b. Unscheduled Preparation time: Employees who support instruction and/or provide resources and services to students, but do not prepare daily coursework that requires grading and the assigning of grades to students.

15. Employees who receive unscheduled preparation time will use professional discretion when incorporating preparation time into their daily and weekly work schedule. This time will not be formally assigned or scheduled by the District. The employee should notify their supervisor of their preparation time. If the employee is required by the District to attend to a business need during preparation time, they must do so. The employee will be required to adjust their preparation time to accommodate the change. If there is no way to adjust their preparation time, due to the timing or nature of the District need, the employee will be compensated for their lost preparation time as described in this article.

16. In case of unforeseen emergencies such as inclement weather or other delays, employees will be compensated for the time of the delay and will not be required to make this time up later in the year. These hours will serve as compensation for any lost preparation time during that day. This language is only for partial day closure and not for any full-day closure.

5-17. The District will provide the following extended contract days:

Media Teachers	5 Days	
Elementary Team/Teacher Leaders		2 Days
Middle School Team Leaders	2 days	
High School Department Coordinators	2 Days	
High School Site Council Chair/Facilitator	2 Days	
Special Education Case Managers	2 Days	
School Counselors	2-4 Days	

18. The District will provide up to a total of 90-180 days of substitute coverage for special education instructors who need assistance in completing special education documentation. Requests for assistance may be initiated by a staff member. The District will determine which requests will be approved.

19. When a licensed staff member is asked by an administrator to absorb students due to the absence of another licensed staff member, they will be compensated \$83.50 for the day. This assignment will be at least 2 hours a day at the elementary level or at least two class periods at the secondary level.

6-20. Preparation time is not applicable when an employee is voluntarily attending an out of district conference or meeting, on a field trip or at Outdoor School.

C.D. Outside Employment

1. An employee may hold jobs other than with the District as long as they do not interfere with their contractual work responsibilities.

E. Elementary Class Loads

For the life of the contract the District will provide \$600,000 each year in an overload elementary.

classroom account.

The District and Association agree to establish an Elementary Class Ratio Committee (ECRC) to address concerns from educators. For the purposes of this article, ratio is defined as elementary teachers to students at a given grade level band (K-2, 3-5) and a given school. Additionally, we acknowledge that early planning and preparation are key to reducing class ratio issues in the fall. This article establishes the ECRC.

The Association shall be afforded an opportunity to submit target class size and case load numbers and that information shall be printed in the District's Proposed Budget Book as an acknowledgement of the Association's recommendation.

Ratio Publication and Data Exchange

Not later than January 1, the District shall furnish the Association draft ratios for the subsequent school year. The District shall provide the Association with an opportunity to provide input on the ratios prior to finalizing them as part of the budget process. The Association's input will be provided in writing and made available to the public with the budget committee documents. In the event that the District proposes an increase in ratios at any level, the Association will have the opportunity to provide written feedback that will be included in the budget committee materials as part of the budget adoption process.

1. Spring Committee

Planning each spring beginning in 2024:

- a. Principals will share projected enrollment and tentative staffing assignments with their school staff between May 15th and June 1st
- b. After June 1st, a committee at each school or program will meet to review the ratios for the following school year. The committee will be comprised of at least three (3) members of the licensed staff, one Association representative, and the principal. The committee will review individual classrooms against published ratio targets within the context of school-level ratios. Based on this review, the committee will recommend a course of action to the principal to address ratio concerns. Recommendations could include:
 - i. Blending classrooms or reassign grade levels
 - ii. Re/assign support within current school allocation
 - iii. Providing additional preparation time for impacted teacher(s)
 - iv. Any relief that is mutually agreeable between the educator(s) and the district
 - v. Submitting a request to add teacher FTE

The principal will decide on the best course of action to address concerns after considering this committee's recommendation. For options requiring additional resources for the school building or program, the principal will make that request to the appropriate level director for consideration. Level director responses to each request will be shared with the respective principal who will then share it with the school or program based committee no later than one (1) week after receiving the request or by the end of the contract year whichever is later.

2. Fall Committee

(Beginning Fall 2024) August and September Information:

- a. The Association President shall be provided with the District ratio by school, program, and individual class by August 31 and again before the fifth full week of school.
- b. The committee will be comprised of three (3) members appointed by the Association President and three (3) administrators appointed by the superintendent (or designee) who will also sit on the committee as an ex-officio member for a total of seven (7) members.
- c. As part of their review, the committee will jointly analyze elementary student ratio data. In instances in which the committee identifies a school or program which does not

conform with the established educator-student ratio, the committee shall develop a recommendation on how to respond to the concern. The committee will discuss and consider for recommendation whether any of the following options should be taken:

- i. Re/assign, transfer or add licensed and/or classified educator FTE for support using the overload elementary classroom account.
- ii. Provide additional professional release time to the educator for planning, assessment, and parent conferences.
- iii. Any relief mutually agreed upon by the committee.
- d. The ECRC must issue a plan within one (1) week of the ECRC meeting.
- e. The superintendent or their designee shall make the final decision on matters brought before the committee.

The fall committee shall have access to the actual expenditures and remaining balance of the overload elementary classroom account through quarterly reports until funds in this account are exhausted.

Beginning 2024-2025 school year, if any funds remain in this account on June 30th of the school year, the district shall divide the remaining funds equally among the educators who experienced class sizes that exceeded the published ratio targets and received no relief up to a maximum of \$3,000 per eligible employee.

D. Elementary Class Loads

- ~~1. No later than the third week of school each elementary principal will review all situations where elementary teacher class loads, including specialists, exceed District Policy standards, and will consider options including:~~

- ~~a. Reallocation of current building resources.~~
- ~~b. Adjustment of class sizes within the building.~~

~~If options a and b are not feasible, the principal will make a request to the appropriate District office for additional resources.~~

- ~~2. For the life of the contract the District will provide \$300,000 each year in an overload elementary classroom account.~~

~~No later than October 15 the District will complete a review of all requests and will prioritize those requests and will allocate resources available to the highest priority needs. The primary purpose of the fund will be to hire additional teachers; however, if the District determines that instructional assistants would be more appropriate to the needs, in a specific situation, some of the fund may be used for additional instructional assistant time.~~

~~If the appropriate District office denies any request for additional resources, the District, at the school's request, shall provide the reason in writing.~~

~~Upon Association request, the District will provide the Association with a report on the status of the elementary overload teacher account.~~

F. EDGE (Independent/Connected)

1. EDGE Connected and Independent sections shall be split.
2. No EDGE Teacher will be required to teach concurrent Connected (synchronous) and Independent (asynchronous) courses in the same section.
3. Educators who elect to teach Independent and Connected in the same class/period are not covered by this section.

E.G. Peer Assistance

- 4.4. The District will offer peer assistance when reasonable and practicable to any teacher-

employee it determines to have a deficiency specified in ORS 342.865 (1) (a), (d), (g), or (h). The District may also offer peer assistance under any other circumstance it deems appropriate.

5. The teacher employee who will receive the peer assistance shall have input into the person(s) or agency who will provide the assistance.

a. Instructional Mentors (IM) (or equivalent) are existing options for this assistance.

a.b. Observations conducted by IMs (or equivalent) are voluntary; whether they are part of formal Peer Assistance or not.

2.6. Participation in peer assistance is voluntary. Both the teacher employee offered assistance and the person asked to provide the assistance may refuse to participate with no adverse consequences or penalty. Participants in peer assistance will be notified of available resources (i.e. release time, etc.) prior to implementation of the assistance plan.

3.7. Information arising from the use of peer assistance will not be used for any purpose unless the District and the teacher receiving the assistance specifically authorize its use.

TA 3/26/2024 John Beight - for the District
Tyler Siab-lakeberg SKEA

TA 3/25/2024 John Beight - for the District
3/26/24 Tyler Shales - Lakey Shea

ARTICLE X WORK DATES AND HOLIDAYS

A. Contract Year

The teacher contract year and the normal year for specialists and therapists shall not exceed 192 days, including eight in-service days, 177 classroom days, six holidays (Labor Day, Veterans' Day, Thanksgiving Day, Christmas Day (observed), New Year's Day (observed), and Memorial Day), and one District granted holiday (Christmas Eve (observed)). Employees new to the District may be required to report to the District two (2) days prior to returning teachers, for a total of 194 days. All contract days, excluding extended contract days and additional days for new employees, shall occur no more than five (5) weekdays (excluding holidays) prior to the start of student contact days.

If Juneteenth is observed on a workday, employees will have the day off as an unpaid holiday.

B. In-service Days Before School

Employees will be granted at least one full day or two half days without required meetings during the in-service days prior to the start of the school year. Employees will be granted at least the equivalent of one and one half (1 ½) days without required meetings, provided in a minimum of half day increments, during the in-service days prior to the start of the school year. The one and one-half days granted to employees shall be employee directed and may be used to complete their annual mandatory training.

C. Professional/Staff Development

1. Professional Development (PD) is time designated for employees to receive training and development appropriate for their position, program, or school.

2. If a full-time employee is required to attend PD for a full day, the employee shall have 60 minutes of preparation time. This time may be scheduled in 30-minute blocks by the District. Less than full-time employees may have their preparation time pro-rated.

D. Grading Days

Grading days and grading time shall be educator directed time for licensed staff responsible for issuing student grades/progress reports. This work may be completed remotely at the discretion of the educator and with prior approval of their supervisor. All other licensed staff who are not responsible for issuing student grades/progress reports may attend meetings, professional development, or complete other tasks as directed by their supervisor for no more than half of the designated grading time (full day, four hours and half day, two hours). These employees shall have their preparation time on these days and will schedule their preparation time during the grading portion of the day.

1. For personnel employees at secondary school sites, the last regular day of the term duty shall be reserved designated as a grading day. Every progress reporting period one half-day shall be reserved for grading.

2. For personnel employees at elementary school sites, the next to last regular day of duty and one-half of the final regular day of duty shall be reserved designated as grading days. One day shall be reserved for grading coinciding with the first and second

trimesters at the middle schools. Employees required to issue student grades may only be required to attend emergency or IEP meetings on the four (4) days prior to the grading day. This does not include the four (4) days prior to the final grading day of the year.

3. The final gGrading days for elementary and secondary personnel shall be noted on the adopted school calendar.

ED. School Calendar

The District shall annually submit to the Association its tentative school calendar two weeks before the Board or its designee adopts the official calendar. This procedure constitutes an exchange of information between the parties, and jurisdiction over the school calendar remains with the School Board pursuant to ORS 327; 328; 336.010 and following sections, as well as 339.005 and the sections that follow.

1. Inclement Weather Days

Days missed due to inclement weather or emergency closures will be made up according to District policy HUM-A002, regardless of calendar notations. The District shall send the Association notice if changes are made to this policy.

C. Assignment Notification

Prior to leaving for summer recess, a licensed staff member may request notice of their tentative assignment for the coming year.

FE. Summer Training for Teachers and other Licensed Employees

1. Notification

Planned trainings for the summer break will be scheduled prior to staff departure for spring break so that summer vacation plans may be made in advance. Exceptions to this notification deadline will include only those opportunities that are optional in nature.

2. Scheduling of Days

Efforts will be made to schedule training within the first two weeks following the school year or the two weeks prior to the start of the school in the fall. Elective summer school academy opportunities may be the exception to this schedule statement. Efforts to survey known participants to determine what days may be best is encouraged. Critical or required trainings should be planned to include a makeup option.

2.3. Compensation

Compensation for required summer trainings will be paid at the employee's hourly per diem rate. Optional summer trainings may be offered with or without compensation. Efforts will be made to offer university credit to participants.

G. Parent/Teacher Conferences

1. Employees who issue student grades/progress reports, work directly with students, or who serve on IEP teams will participate in Parent/Teacher Conferences. All other employees may have different expectations during Parent/Teacher Conference Days.

2. No required collaboration time, trainings, or meetings (except IEPs or emergency meetings) will take place on these days.

3. For specific situations where the employees who issue grades/progress reports and the District mutually agree on the need of a meeting or training during conferences, the licensed staff member will be compensated hourly, based on their per diem rate.

ARTICLE XI TRANSFERS AND VACANCIES**General Provisions**

A. 1. A "vacancy" is a new or existing bargaining unit position that the District declares to be open. Declared, posted vacancies will be listed by HR on the District website. (Second sentence of this provision moved from Section B 2)

1. 2. The major consideration in the transfer of personnel shall be the potential contribution to the program of the District. The District and Association agree to support the concept of "first consideration" so that currently employed contract and probationary personnel have the opportunity to change their position as vacancies arise. Employees may access the District's online application software during non-student contact time within the contract day.

3. The District and Association agree to continue supporting the concept of "first consideration" so current employees have the opportunity to change their position as posted vacancies arise.

2.1. In fulfilling the concept of first consideration, the District will fill posted vacancies in the following manner:

- a. District officials will interview a minimum of six (6) in-District applicants for each position, if that many have applied. If there are fewer than six (6) applications from current probationary or contract teachers, then temporary teachers will be interviewed using the remaining in-District interview slots.
- b. The in-District applicant(s) must be offered choice of interview time slot(s) before outside applicant(s) are contacted.
- c. New employees will be given tentative notice of assignment when they are hired.
- d. In the event an applicant is not selected for transfer, they will receive written notification that the position has been filled.
- e. All returning employees will be given written notice of their tentative assignment, including grade and subjects taught, by the last day of the contract year.

THE DISTRICT ACCEPTS THE ASSOCIATION'S ORDER OF PROVISIONS AND WILL INCORPORATE THEM WHEN THE NEW AGREEMENT IS REFORMATTED.

B. Voluntary Transfers

1. An employee, probationary or contract, who wishes to transfer from their present assignment shall initiate a request through the electronic process provided by the District. The District will acknowledge receipt of the transfer form electronically. Employees will not be required to submit transcripts, work history, or other information the District already has on file.
2. Declared vacancies will be listed by Human Resources on the District web site. **MOVED TO SECTION A 1)** In the event a District worksite cannot access the web page for more than three days, the posting will be extended to provide affected sites access to the web page for three school days unless the site is provided with an alternative and an announcement is made to staff of its availability. At the District's discretion, a vacancy may be filled without posting the position by offering the position to a unit member who had requested a voluntary transfer in accordance with this Article. If the District establishes a mechanism allowing employees to submit requests for voluntary transfers, then the District may elect to fill a position with an in-building temporary unit member after all employees requesting voluntary transfers have been considered.
- 3.2. Employees may access the District's online application software during non-student contact time

~~within the contract day~~

~~4. In the event an applicant for transfer is denied an interview, the hiring supervisor, upon employee request, shall furnish the employee with the reason(s) for the denial. Following an interview, an in-District applicant may make a written request for a status report from the hiring supervisor. The supervisor will provide notification of their status within ten (10) days of the initial request.~~

~~5.3. When a licensed teacher vacancy comes open after August 15, the District will post the position and go through the regular selection process. If a current unit member is selected, the transfer will not take place until:~~

~~6. If a current unit member is selected to fill a vacancy after August 15th, the transfer will not take place until:~~

- a. The day after winter break for elementary school staff, the start of the ~~second~~ **next** semester ~~/term/trimester~~ for secondary school staff, OR, at the teacher's option, the start of the subsequent school year unless the teacher and District mutually agree on an earlier date.
- b. When a licensed teacher vacancy comes open after February 1, and a current unit member is selected, the transfer will not take place until the start of the subsequent school year unless the teacher and District mutually agree on an earlier date.
- c. In the intervening months, the District may fill the position with a substitute, temporary employee, or other method.
- d. An exception will be when the selected staff member is currently less than .75 FTE and the opening to be filled is a full-time job. In that case, at the teacher's option, the transfer to the new position may occur immediately unless the position becomes open after February 1, in which case the transfer occurs at the start of the next school year unless the teacher and District mutually agree on an earlier date.

~~7. An employee who is granted a voluntary transfer that results in a physical change of location to perform their new work may request up to eight (8) additional hours to pack their workspace and up to eight (8) additional hours to unpack in the new workspace. This provision does not apply to voluntary transfers that begin at the start of the next school year.~~

~~8. An employee needing to pack up a workspace due to construction, may request up to eight (8) additional hours to pack up their workspace and up to eight (8) additional hours to unpack in their workspace once the construction is completed.~~

C. ~~Involuntary Transfers~~ **New Assignments (previously Administrative Transfer)**

1. ~~An involuntary transfer~~ **new assignment** may be made for one of the following reasons:

- a. Decline in enrollment in a school.
- b. Change in building or department program.
- c. Other reasons as approved by the District.

~~c.2. When the reason for the transfer is a decline/change in enrollment, or building/department programming, volunteers will be first requested within the impacted building/program and considered from among the appropriately licensed staff. Volunteers within this provision have all rights ascribed to involuntary transfers, except section C.3 below in this article.~~

2.3. Any **involuntary transfer** ~~new assignment~~ that occurs and results in a change in building will be accompanied by a written rationale provided to the affected member ~~and Association~~ within ten (10) days **following verbal notification**.

3.4. When time permits, employees identified for **an involuntary transfer** ~~new assignment~~ will be provided the opportunity to indicate in writing any preferences regarding location or

assignment.

4.5. Employees newly assigned involuntarily transferred to teach a different course, grade level, or have the majority of the students changed whom they are assigned to serve during the teachers' contract year with fewer than twenty (20) workdays' notice shall be provided up to eight (8) hours a minimum of one (1) day up to a maximum of two (2) days additional preparation time as needed to prepare for the new assignment. The level director or designee will be responsible for determining the amount of additional preparation time needed. The teacher may consult with the receiving principal for additional time and/or support.

5. Employees who are notified of an involuntary transfer, whose transfer results in a physical change in location to perform their new work will be granted eight (8) additional hours to pack their workspace and eight (8) additional hours to unpack their new workspace. This provision is in addition to any time required by C.4

TA John Bright - for the District 2/15/2024
 Tyler Swales-Laksheny Skeea

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ARTICLE XII EMPLOYEE EVALUATION AND RECORDS

A. Employee Evaluation

- 1. The purpose of the evaluation is to aid ~~the teacher~~licensed employees in making continuing professional growth and to determine the ~~teacher's~~licensed employees' performance of their ~~teaching~~ responsibilities.
- 2. The teacher and various specialist evaluation rubric forms identified in the District's Licensed Educator Growth, Evaluation and Development System (LEGENDS) shall be used in accordance with ORS 342.850 for the evaluation of teachers and other licensed employees, specialists, and therapists. ~~Probationary teachers shall be observed in the classroom at least two (2) times per school year. Other teachers shall be observed in the classroom at least once yearly.~~ Evaluation of ~~classroom~~ performance shall be by observation except for evaluative statements based on documented professional malfeasance.
 - a. Changes to the evaluation system shall be presented to the Evaluation Committee, listed in Article I of this agreement in its advisory capacity for review.
 - b. The District will provide administrators with annual evaluation timelines and make available to administrators who perform licensed employee evaluations annual training on the evaluation process, relevant training on a new or modified evaluation system.
 - c. Any employee being considered for non-renewal or non-extension of their contract may ask to meet with Human Resources to discuss their observation and request observation and evaluative feedback from an administrator who is not their current supervisor.
 - d. If an employee is not satisfied with the process of their evaluation at their interim conference or later in the year, the Association may bring the concern to Labor Management for discussion.
 - b.e. ~~The District shall not use observations of an employee working in an assignment outside of their endorsement in an evaluation or as evidence to support the placement of an employee on a Program of Assistance for Improvement.~~

B. Program of Assistance for Improvement

- 1. A licensed employee may be placed on a Program of Assistance for Improvement (POAI) as defined in ORS 342.815(7).
- 2. An employee placed on a POAI may have an Association representative present at scheduled meetings between the employee and their supervisor.

B.C. Personnel Files

- 1. The official personnel file of each employee is confidential. Electronic and/or physical copies of an employee's official personnel file and shall be kept in-maintained by the District Human Resources office. Materials in an unofficial site-based file(s) for an employee can remain as long as the site-based administrator and employee remain at the same site, then materials will be sent to Human Resources for processing.
- 2. No material derogatory to an employee's conduct, service, character, or personality will be placed in the employee's personnel file unless an investigation has been conducted and has determined

the veracity of the material to be filed. The employee will have the right to respond to any derogatory material before any decision is made to place it in their file, and the right to review the material before it is placed in their personnel file. The employee will acknowledge that they have had the opportunity to review and respond to the material by affixing their signature to the copy of the material to be filed, with the express understanding that such signature in no way indicates agreement with the contents thereof. The employee also will have the right to submit a written answer to the material and their answer will be attached to the file copy. If an employee has reviewed the document, but refuses to sign the document, the supervisor may write the date and time the document was presented to the employee and that the employee refused to sign the document. If a signed copy is submitted, it will replace the unsigned notated copy in the personnel file.

3. An employee may desire to consult with the District with respect to what materials should be retained in their file. If an employee desires, they may have an Association representative present.
4. An employee may have access to review a paper or an electronic copy of their file during regular District office hours. An employee may be excused from regular duty for this purpose at the discretion of the supervisor. If the employee desires, they may have an Association representative present.

C.D. Complaints

1. An employee shall be advised of any formal or informal complaint filed by a parent, community member, student or co-worker. Normally complaints can be handled in an informal way with the Administrator sharing the information and working for a mutual resolution of the problem in keeping with the policies of the District and guidelines for ethical educators.
2. If a complaint is serious enough that it might result in discipline an investigative meeting may be held. Notification of the meeting will include a description of the complaint in sufficient enough detail to apprise the employee of the reason for the meeting. When possible, notification shall be provided at least 24-hours in advance of the investigative meeting.
3. A copy of the complaint or a written summary will be provided prior to the beginning of the investigative meeting(s). The parties agree, upon request, to provide an extension for the delivery of the complaint until the conclusion of the meeting.
4. The complaint shall be discussed with the employees involved within twenty (20) working days of the supervisor receiving the complaint, unless prohibited because of an ongoing investigation by an outside agency. The parties agree to provide extensions of this notice period upon request.
5. There will be no retaliation against any complainant by the Association or by the person complained about.
6. Complaints not processed in conformance with this section may shall not be used in the evaluation or discipline process. If the complaint is placed in the employee's personnel file, the employee shall have the right to attach to the complaint any relevant statement or documents.

D.E. Complaints by Employees

1. Employees who wish to process complaints not covered by this agreement may use the District's Employee Complaint policies, processes and work instructions: HUM-A038, HUM-P024, HUM-A029, HUM-P012, HUM-A036, HUM-P020, HUM-A018, HUM-P021, ADM-A012, and ADM-P010. The District shall send the Association notice if changes are made to the policies listed in this section. Code of Policy and Rule ADM-P008 and ADM-A005. The policy is in Appendix C for reference only.

TA 1/31/2024
John Beight
for the District

T. Sialolakeberg

For the District: *John Beight*
2:22 8/8/2023

TA

8/8/23

T. Seabolt

ARTICLE XIII LAYOFF AND RECALL

A. Reductions in Staff

1. The District shall determine when reductions in force are necessary and which program areas shall be affected. If the District determines that a reduction in force is necessary, it will **comply with ORS 342.934, and immediately** notify the Association **within 5 contract days**. Such notice will be in writing and will indicate the programs which may be affected. The District's overall instructional program will be given priority consideration. Teachers shall be considered for retention on the basis of related experience and education. When two or more teachers are considered equally qualified for retention, seniority within the District shall be the determining factor.
2. In the event the District determines the need for a reduction in its specialist or therapist personnel, the same contract criteria and procedures applicable to teachers shall be applied except that the layoffs shall be by job classification.
3. Seniority shall be defined as the employee's total length of service since the last date of hire. Any teacher who is to be laid off will be so notified in writing as soon as practicably possible. Such notice will include the proposed time schedule and the reasons for the proposed action.
4. The District will compile and transmit to SKEA no later than January 15 of each school year a list of unit members in order of their months of continuous, creditable service to the District.
5. A probationary or contract teacher who loses his or her position because of budget cuts will be laid off in accordance with Article XIII of this Agreement.
6. An employee who has been laid off will receive the **bargained hospital medical contractual insurance benefits contribution for six three** months or until the employee becomes insured under a subsequent employer, whichever comes first. **If the employee is laid off following the completion of a contract year, their three months of insurance shall end as of September 30th.**
7. Any laid off employee will be given the option of being placed on the day to day substitute list and will receive preferential treatment as a day to day substitute as long as they remain on the recall list.

B. Recall

If within twenty-seven (27) months of layoff, a vacancy occurs within the District for which the laid-off teacher is qualified, the recall procedure outlined below will be followed:

1. An employee desiring notice of recall shall notify the District in writing within thirty (30) days following notice of layoff. Such notice by the employee shall include the employee's address for such purpose. Failure to provide timely notice of a desire for notice of recall or to keep current address in file shall constitute waiver of notice of recall. In the event of a recall, the District shall notify an employee who has expressed a desire to return to the District of the recall by certified mail, return receipt, sent to the last address given by the employee to the District.
2. An employee will have sixteen (16) calendar days from the mailing of such notice to notify the District in writing of their intent to return within forty-five (45) calendar days of the date of such notice from the District. Failure of the employee to so respond within the time herein specified shall terminate such employee's right to recall, except that where a laid off employee is employed by another Oregon district at the time of recall and that District is not willing to release that employee within the 45 days allowed for return, then the period

for return shall be extended to allow the employee sufficient time to comply with the statutory requirements for notice of resignation.

3. No new teacher will be hired into the District until each teacher on the recall list deemed qualified by the District has had an opportunity to accept or refuse the position. Likewise, no therapist or specialist will be hired into the District until each specialist or therapist on the recall list deemed qualified by the District has had an opportunity to accept or refuse the position.
4. In connection with the layoff and recall process, the Association representative will be furnished upon request accurate, complete, and current information about the layoff, rehiring, transfer, and assignment process .

ARTICLE XIV SCHOOL VISITATION AND EDUCATIONAL CONFERENCES/MEETINGS

- A. The District will allow time off with pay up to two times per school year with the approval of the building principal or supervisor for each employees to attend educational conferences or meetings and to visit other schools, or for employees to take workshops/training that will qualify them for renewal of their professional licenses.

- B. If an employee is denied time for school visitation, they will be informed in writing regarding the reason for a denial of the visitation request.

Tentative Agreement Reached 8/23/23

For the District John Beight

For the Association Tyler Scialo

ARTICLE XV STUDENTS**A. Evaluation of Students**

1. A teacher shall have the authority and responsibility to determine grades and other evaluations of the students. The employee shall be responsible for determining grades and other evaluations of students, based upon the employee's professional judgement of available criteria pertinent to any given subject area or activity for which the employee is responsible. Secondary employees may be required to provide a syllabus with grading policies to a supervisor for approval prior to the beginning of a term. Efforts will be made to provide consistency throughout departments and schools. Make-up work policies should be included in these policies. Grading policies for individual employees must comply with District Policy.
- 1.2. The grade repair process encompasses situations where an original teacher of record changes a previously transcribed grade. Working with students through the grade repair process is a voluntary process for teachers. Teachers will determine the viability of this process on a case-by-case basis. Teachers will be in communication with their supervisors regarding any supports for this process, including additional time requirements.
2. 3. The grade replacement process encompasses situations where a student's transcript has a repeated course grade; the original grade is replaced with a NG, and a teacher other than the original teacher of record assigns a new grade. Teachers working with students through the grade replacement process will have time provided during the workday or be compensated at their hourly rate of pay for time outside of the workday. Proficiency/standards-based credit attainment methods and micro-crediting may be used during this process at the discretion of the educator.

B. Grade Appeal Process

- 3.1. No grade or evaluation shall be changed, excluding grade repair or grade replacement as described in Sections A.2 and A.3 of this Article, without prior permission from the teacher in accordance with the procedure below.
- 4.2. If the teacher and the building principal do not agree on the change of a student's grade or other evaluation, the issue will be resolved by the Superintendent or central administrative designee who shall consult with the parties prior to rendering a final decision, except when such consultation is not practicable because the parties cannot be contacted.
- 5.3. The District shall provide the teacher with timely, written notification of any District action taken on a grade change appeal. No grade change shall be made until the appeal process, if any, has ended.

B.C. District Disciplinary Policy Procedures/Student Behavior Handbook

1. Changes in the District student discipline policy procedures/student behavior handbook or discipline protocols will be reviewed in Labor Management meetings, the Joint Behavior Committee.
2. The 24J School Board will notify the Association in advance of the Board meeting when any changes in student discipline policy or procedure are to be considered.

C.D. School Disciplinary Policy Procedures/Student Behavior Handbook

1. Student disciplinary procedures shall exist for each school in the District. Any modification of the student disciplinary procedure must be made by the staff committee on student discipline and will be reviewed with the employees prior to implementation.
2. The building principal will provide the employees with either written or online building discipline

procedure, including the discipline matrix, at the beginning of each school year. Teachers and administrators shall adhere to the procedures.

3. All employees and administrators are expected to accept a share in the responsibility for the control support and discipline of students in the total school environment. Annual training may be provided in a variety of ways, including electronically. Work on the disciplinary plans may be done in large or small groups or individually as best fits the situation.
4. Each employee may post and promote expectations of conduct, specific to their content or educational environment, which apply to students while under that employee's supervision. Such expectations will not conflict with District and/or school disciplinary procedures. When, in the judgment of an employee, students are, by their behavior, disrupting the instructional environment to the detriment of themselves and/or others, the employee will take appropriate action under the terms of the school disciplinary procedure.
5. Employees shall have the right to temporarily remove disruptive students from their classroom. Any employee sending a student to the administration shall confer with the appropriate administrator or submit a signed copy of a report including a statement of the facts, a summary of conditions which led to the student's referral, the steps taken by the employee to remedy the problem and any other steps taken by the teacher prior to referral, and recommendations for solution.
- 6-6. Following administrative action taken in accordance with the District discipline procedure, the student may be returned to the classroom. If the teacher indicates a desire for a conference with the administrator (and optimally the student and/or parent), the conference will be scheduled as soon as the parties are available. As soon as possible the referring/sending teacher will be provided information about status of referral prior to the student's return to the classroom, this will include whether a behavior plan has or will be considered.
7. The appropriate administrator will then provide the employee with a written statement of the administrative disciplinary and/or corrective action taken.
- 6-8. A summary of discipline data will be maintained by the District and data from student discipline may be reviewed by staff committees on student discipline for recommending revisions to the school and/or District disciplinary policy.

D.E. Notification of Behavior Plans

1. All employees as defined in Article I. A. directly involved in the education of a student who has a behavior plan or behavioral management component on an IEP or 504 Plan, shall be informed by the site administration within five (5) days upon receipt of said knowledge by the site administration.

2. Employees directly involved in the instruction of a student who has a safety plan or behavior plan, that is not addressed in the IEP or 504 notification process, shall be provided a copy of the safety or behavior plan by the site administrator.

3. For students with an IEP (including those in process or otherwise considered covered by Child Find Law) or 504 plan, instances of student behavior that results in an unsafe environment for students or staff may require a meeting as determined by the case

manager or administrator after consultation from the team supporting the student.

4. For students outside the special education process, in cases where the intensity, frequency, and/or duration of student behavior jeopardizes the safety of staff or students, a collaborative approach will be taken to address this situation. The concern will be brought to the school team that meets to discuss student behavior and, in collaboration with those knowledgeable of the student and staff knowledgeable of the incident(s), they will consider the need for interventions or adjustments to promote a safe environment including a behavior plan if the student does not currently have one. The student's classroom teacher or teachers will be invited to the team meeting, and the following people may be invited to attend the meeting: employee(s) knowledgeable about the student, administrator, behavior team member, and parent/guardian.

TA John Beight - for the District 2/15/2024
Tyger Sialabakely & Kea

ARTICLE XVI NONDISCRIMINATION

The Association and the District affirm their adherence to the principles of ~~free choice~~ nondiscrimination and agree that they shall not discriminate in the application of this Agreement because of age, race, religion, sex, ~~education~~, national origin, marital status, disability, sexual orientation or political activity. Recognizing the relationship between this article and an employee's rights, the parties agree that any arbitration decision or award shall be advisory only that any grievance over this article may be processed only as far as the School Board Level of the grievance process as outlined in Article III of this Agreement.

TA 12/6/2023 @ 6:42 for the District - John Keiser

12/6/2023

SKEA T. Sual-Valley

ARTICLE XVII PERSONAL RIGHTS

- A. The personal life of an employee is not an appropriate concern of the District, except where it affects the employee's fitness for or performance of their contractual duties.
- B. An employee may file a grievance over this article up to the School Board Level of the grievance process as outlined in Article III of this Agreement, ~~who pursues a court challenge which addresses the subject of this provision shall be deemed to have elected their remedy and shall not be entitled to pursue an alleged violation of this provision under the Grievance Procedure.~~


TA 12/6/2023 @ 6:42 for the District John Beight

12/6/2023 @ 6:46 SKEA T. Sualake

ARTICLE XVIII

STRIKE AND LOCKOUT

- A. The Association and its members agree that they will not participate in any illegal strike, work stoppage, slow-down, or other concerted work action during the term of this Agreement.
- B. The District agrees that during the term of this Agreement there will be no lockout of employees in the bargaining unit.



For the District

TENTATIVE AGREEMENT

4/20/25

Date



For the Association


Date

4/20/23

ARTICLE XIX

SEPARABILITY CLAUSE

If any provision of this Agreement or any application of this Agreement to any employee or group of employees is held to be contrary to law, then such provision or application shall not be deemed valid, but all other provisions or applications shall continue in full force and effect.



For the District

TENTATIVE AGREEMENT
4/20/23

Date



For the Association

4/20/23

Date

TA B-23-23
Tyler Suabs-Lakeby

John Beight for the District 8/23/2023
TA

ARTICLE XX SICK LEAVE BANK

- A. The purpose of the sick leave bank shall be to extend additional sick leave days to bargaining unit members should an illness or injury as described in C below exhaust the employee's accumulated sick leave.
- B. Each employee may contribute an initial one-half (1/2) day of their accumulated sick leave to a common bank.
 - 1. New employees become eligible to participate in the sick leave bank within 30 calendar days of the initial hire date within a given school year.
 - 2. Current employees who have not participated previously shall be permitted to enroll not later than October 31 of any year with an effective eligibility date of November 1 of that year.
 - 3. Enrollment in the bank will continue each year unless rescinded, in writing, by the employee or employment with the District is terminated. An annual reminder of enrollment will be posted on the District website for employees, on or before October 1st. Employees will be able to view their enrollment status through a District portal within 90 days of enrollment.
 - 4. Further yearly contributions to be made on or before October 31 of any year shall be limited to the number of days necessary to bring the bank to a level of one (1) day per member of the bank. Such contributions are irrevocable.
 - 5. Only employees who have contributed days to the bank may apply for days from the bank.
 - 6. Participation in the bank shall be voluntary.
 - 7. Previously donated days shall remain in the bank.
- C. Upon depleting accumulated sick leave and after obtaining a doctor's healthcare provider's statement certifying a life-threatening or debilitating physical illness or injury preventing the member from performing the duties of their job for more than ten (10) work days, a member may request days from the bank.
 - 1. A committee composed of three (3) members appointed by the District and three (3) members appointed by the president of the Association will act immediately on the request meet once a month to review employee requests.
 - 2. The committee may grant the request if (1) District records show that the member has exhausted their accumulated sick leave; (2) the member is not eligible for lost time compensation under Worker's Compensation or under PERS disability, or under the District's long-term disability insurance; (3) the member is a contributing member to the sick leave bank; (4) the member has experienced a life-threatening or debilitating physical illness or injury that has prevented them from performing their job requirements for more than 10 days and a doctor healthcare provider has certified in writing this illness or injury; and (5) there are sufficient days in the sick leave bank to cover the request.
- D. A person designated by the District, will collect and disseminate information to the Sick Leave Bank Committee at their regularly scheduled meetings.
 - 1. Information will be presented in a confidential manner which does not disclose the name or work place of the applicant.
 - 2. The Committee will make all decisions regarding the granting of sick bank leave.
 - 3. Leave may be granted for full or partial amount of days requested, up to the fifty (50) day limit.

4. In determining if a request is approved or denied, the Committee may take into consideration the number of hours previously approved from the sick bank to the employee.
- E. If the request is denied, the member shall be informed in writing as to the reason for denial. The actions of the Committee shall not be subject to any further appeal through the grievance procedure or otherwise.
- F. If the request is approved, the Committee shall notify the District office, and subsequent days of absence due to the illness or injury, including the first ten (10) days of the illness or injury, if the employee's accumulated sick leave was not available for those days, will be charged to the bank until further notice. However, in no case will more than a total of fifty (50) days of sick leave from the sick leave bank be approved per individual member in any one school year.
- G. The District shall keep accurate records of leave accumulated by the bank and of sick leave used by the bank, which shall not be greater than an aggregate of one (1) hour per FTE in the bargaining unit as of October 31 per school year. These records shall be available at all times for review by the Committee members and by the Association. Annually the District shall notify the Association in writing of the accumulated days and days charged to the bank that year.

District agrees to move this article to be the immediate article after Article 8. This would shift the other articles by one through Article 19, becoming the new Article 20.

ARTICLE XXI SAFETY AND MEDICAL PROCEDURES

The District shall provide a safe and healthful working environment for all employees as defined by OSHA standards and by state and federal regulations. A grievance may be filed to enforce this section; however, such a grievance shall be void if the employee or Association files a complaint or suit to enforce the same requirements through state or federal agencies or courts.

A. Protective Equipment

1. In accordance with OSHA requirements, the District will assess worksites to determine if hazards are present or likely to be present that require the use of personal protective equipment (PPE) or other protective equipment. The District will provide training to each employee who is required to use the equipment, including when to use the equipment, what equipment to use, how to put on the equipment, and the necessary maintenance protocols. Proper ~~safety devices~~PPE and ~~clothing~~ other protective equipment shall be provided for all employees engaged in work where such ~~devices~~ equipment ~~are~~ is required to meet the requirements of state or federal regulations or district policy. ~~Protective clothing and safety devices~~PPE and other protective equipment shall remain the property of the District.
2. The District will provide training regarding Blood-borne Pathogens to staff whose job responsibilities involve potential exposure to blood or other infectious materials. Inoculations, protective clothing and equipment will be made available to employees in accordance with the provisions contained in the District's Blood-borne Pathogens Exposure Control Plan.

B. Emergency Contact During the School Day

Each school will establish procedures that identify who an employee contacts in the building for assistance during emergencies. The procedure will include a contingency in case the initial contact person is not available and name a supporting administrator if there is not one available in the building. Modifications to these plans will be shared with staff, including the building representative, by the conclusion of the third week of school.

B.C. Physical Examinations

The District will pay the cost of required physical examinations and other required medical tests but not medical treatment. The District will establish standards for such physicals and the district reserves the right to designate the facilities where required medical tests will be conducted. Payment, if required, shall be remitted directly to the physician upon validation of the examination. If available to the District and upon the employee's request, a copy of the examination will be given to the employee at no cost.

C.D. Medical Procedures

1. The District, when requiring training in safety and first aid for employees, will do so at no cost to the employee.
2. No employee shall be required to administer medications or perform any medical procedures unless the following conditions are met:
 - a. The student's parent or guardian has given the District written consent for the administration of medication.
 - b. The employee has been given instruction from qualified medical personnel regarding prescription medication or medical procedures.

21 SKEA Mediation Proposal February 15, 2024 for TA

- c. In the case of non-prescription medication, the parent has given written instructions for administering the medication.
- d. Before the employee administers the medication/medical procedures, the employee shall have access to and shall follow the instructions referred to in 2a and 2b above.
- e. All medical assessments or tasks requiring specialized procedures are assigned to only trained employees.
- f. All employees required to administer medication/medical procedures have been given training necessary to perform the task.
- g. The equipment and medical supplies necessary to safely perform the task are available.

TA 2/15/2024 John Beight - for the District
Tyler Sial - taking - SKEA

ARTICLE XXII AGREEMENT

A. Compliance Between Individual Contract and Master Agreement

Any individual contract between the Board and individual teacher hereafter executed shall be subject to the terms and conditions of this Agreement. If an individual contract contains any language contrary to this Agreement, this Agreement, during its duration, shall be controlling.

B. Negotiation of a Successor Agreement

Subsequent to ~~July 1, 2023~~ **March 25, 2024** and prior to the expiration of this Agreement, either party may file written notice with the other of its desire to amend, modify, or terminate this contract. Such notice shall include the substances of such modification sought. The specific written language to implement such modification shall be presented no later than January 15, ~~2023~~ **2025**.

C. Duration of Agreement

- 1. This Agreement shall be effective ~~July 1, 2017~~ upon ratification except those provisions of the contract which have been assigned other effective dates and shall continue in effect until June 30, ~~2023~~ **2025**.
- 2. This Agreement shall not be extended orally and it is expressly understood that it shall expire on the date indicated.

In witness whereof, the Association has caused this Agreement to be signed by its president and the Board has caused this Agreement to be signed by its chairman.

Salem Keizer Education Association

Mindy Merritt
For the Association

Chalya Narayanan
For the Board

~~July 14, 2021~~
Date

~~July 13, 2021~~
Date

TA 3/25/2024 John Beight - for the District
3/26/24 Tyler Swab - Lakeberg SKEA

MEMORANDUM OF AGREEMENT
Between
Salem Keizer Education Association
And
Salem-Keizer Public Schools

High School A/B Schedules

The following constitutes a Memorandum of Agreement (Agreement) between Salem-Keizer Public Schools (District) and Salem-Keizer Education Association (Association) regarding secondary high school schedules for the 2023-2024 school year and shall not establish any precedent.

The parties agree that for the 2023-2024 school year, all Salem-Keizer comprehensive high schools and the EDGE high school program will be on a fixed A/B Day schedule as follows for a regular five-day week:

Monday	All 8 (eight) periods meet
Tuesday	"A" Day: Periods 1-4
Wednesday	"B" Day: Periods 5-8
Thursday	"A" Day: Periods 1-4
Friday	"B" Day: Periods 5-8

The parties further agree that each high school may schedule up to one (1) Advisory period per week. If an advisory schedule is used, there will be (one) 1 day on the Advisory schedule to maintain a balance in time between "A" and "B" days. Advisory periods may only be utilized on Tuesdays or Thursdays. Each high school may schedule Advisory periods independently from one another. Advisory periods may be used for advisory lessons and activities, student club times, and for embedded interventions.

Mondays' instructional preparation time will be two full class periods (the two full class periods may or may not be consecutive); on block days, teachers will have one class period of instructional preparation time.

All provisions of the parties' Collective Bargaining Agreement not expressly modified by this Memorandum shall remain in full force and effect.

This Memorandum shall expire on June 30, 2024.

John Beight 8/23/2023

For the District

Date

Tyler Scialo-Lakeberg

For the Association

Date 8/23/23

MEMORANDUM OF UNDERSTANDING

Between

Salem Keizer Education Association

And

Salem-Keizer School District, 24J, Marion County, Oregon

School Years 2023-2024 and 2024-2025 Limitations on Professional Development and District-
Assigned Duties

Salem-Keizer School District and Salem Keizer Education Association agree that funding for K-12 public education in the state of Oregon is inadequate. The parties further agree to collaborate as possible on ways to advocate for improved funding. Given the current funding limitations, the parties agree to the following limitations and restrictions for teachers and case managers:

For the remainder of the 2023-2024 school year, and upon ratification of the contract, the parties agree to educator meeting time requirements as follows:

- One Wednesday per month, before student contact time, shall be designated as district/supervisor directed time.
- All other Wednesdays in the month, before student contact time, shall be designated as educator directed time.
- One additional time before or after student contact time each week may be district./supervisor directed time. This does not include safety committee meetings.

For the 2024-2025 school year, the parties agree to educator and district/supervisor directed meeting dates and requirements as follows for the time before student contact time on Wednesdays:

Month	Educator Directed	District/Supervisor Directed
September	4 and 18	11 and 25
October	2 and 16	9 and 30
November	13	6 and 20
December	4 and 18	11
January	15 and 29	8 and 22
February	12 and 26	5 and 19
March	12	5 and 19
April	2 and 30	9, 16 and 23
May	14 and 28	7 and 21
June	4	11

- If any of these dates are canceled because of unforeseen events, delays or closures, they will not be rescheduled and the calendar will not be adjusted.
- No more than one (1) additional times before or after student contact time each week may be administrator directed time. This does not include teacher leadership team meetings.

Exceptions:

- IEP meetings may be scheduled during educator directed time as described above, and efforts will be made to ensure the educators involved, not including the case manager, miss no more than one Wednesday of educator directed time monthly and have no more than one IEP meeting during this educator directed time weekly.
- Meetings for student behaviors (as described in Article XV) or emergency meetings may occur during the above educator directed time and efforts will be made to ensure each educator involved is required to attend no more than one meeting of this type during the educator directed time weekly.

The parties agree the provisions of this Memorandum of Understanding are non-precedent setting.

This agreement goes into effect the month of ratification and expires on June 30, 2025.

Tina Sialo-Lakeberg
On Behalf of SKEA

3/26/2024
Date

John Beight
On Behalf of the District

3/25/2024
Date

MEMORANDUM OF UNDERSTANDING

Between
Salem Keizer Education Association
And
Salem-Keizer Public Schools

Differential Schedule Review

The parties agree to complete a review of the differential schedule using a temporarily established joint committee. The committee will have equal participation from the Association and the District. The committee will review all current differentials included in the Agreement and refer recommendations to the Labor Management Committee for consideration and action. Review of existing differentials may be reviewed based on criteria that include:

- (1) Changes in the complexity, hours, or volume of the duties since the most recent establishment of the differential value; and/or
- (2) Changes in the qualifications or training required of employees qualified to perform the duties required of the extra duty; and/or
- (3) Changes in fundamental nature of the work required by the differential duty since its most recent revision.

Addition or removal of differentials may be reviewed and recommended based on criteria that include:

- (1) New roles within the district for which there is recognized and legitimate educational and/or extracurricular demand; and/or
- (2) Widespread reduction in demand for existing differentials such that it no longer warrants inclusion in the Agreement.

The review and decisions related to action shall be completed by December 31, 2024 and shall go into effect on July 1, 2025.

John Beight 3/24/2024
for the District
Tyler Stab-lakeby
SKEA

**RESOLUTION NO. 202324-5
ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATIONS
FOR THE FISCAL YEAR 2023-24**

Background/Discussion

In accordance with the Oregon Revised Statutes (ORS) 294.463, 294.471, and 294.473, a supplemental budget modifies the adopted budget and must be approved by the school board. A supplemental budget must be adopted before any expenditure exceeds existing appropriations, be only for the current fiscal year, and must not increase tax levy. Additionally, a supplemental budget is used to increase or decrease appropriations, create new appropriation categories, create new funds, and/or make contingency transfers in excess of the 15% limit.

Revenues

The 2023-24 General Fund budget was built based on \$9.9 billion State School Fund Revenue. SKPS is adjusting expected State School Fund revenue to the approved \$10.2 billion. Changes will also reflect the most recent Willamette Education Service District (WESD) Local Service Plan. SKPS is adjusting to audited beginning fund balance.

The 2023-24 Grants Fund budget has also been updated to reflect updated estimates of grant amounts.

Expenditures

General Fund appropriations have been adjusted for wages and benefits per collective bargaining agreements and updated licensed contract assumptions.

Grants Fund appropriations have been adjusted to reflect more accurate spending plans for grant amounts and the 2023-24 retention bonus.

Resolution No. 202324-5 adjusts the revenue and appropriation categories based on information that was not available at the time the budget was adopted.

Recommendation/Board Action

Staff recommends the Board adopt Resolution No. 202324-5: Adopting Supplemental Budget and Making Appropriations for the Fiscal Year 2023-24.

RESOLUTION NO. 202324-5
ADOPTING SUPPLEMENTAL BUDGET AND MAKING APPROPRIATIONS
FOR THE FISCAL YEAR 2023-24

RESOLUTION ADOPTING SUPPLEMENTAL BUDGET

BE IT RESOLVED that the Board of Directors of the Salem-Keizer Public Schools 24J/32, Marion/Polk Counties, Oregon hereby adopts a supplemental budget for the fiscal year 2023-24 pursuant to ORS 294.471.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are needed due to additional general fund revenue and for the purposes shown:

GENERAL FUND							
SUMMARY OF PROPOSED BUDGET CHANGES							
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED							
Resource	Original	Change	Revised	Requirement	Original	Change	Revised
Intermediate Sources	18,565,000	962,000	19,527,000	Instruction	353,894,760	2,111,303	356,006,063
State Sources	402,940,625	9,133,874	412,074,499	Support	219,185,600	1,335,032	220,520,632
Other Sources	77,000,002	9,637,000	86,637,002	Enterprise and Community Services	408,000	200,000	608,000
				Contingency	17,874,775	16,086,539	33,961,314
Revised Total Fund Resources			\$ 625,040,171	Revised Total Fund Requirements			\$ 625,040,171

Intermediate Sources of resources have been adjusted to reflect the most recent Willamette Education Service District (WESD) Local Service Plan.

State Sources of resources have been adjusted to reflect the approved State School Fund revenue of \$10.2 billion. The district’s adopted General Fund budget was based on an assumed \$9.9 billion State School Fund revenue. This results in an increase of \$9.1 million in expected revenue.

Other Sources of resources have been adjusted to audited beginning fund balance.

Requirements have been adjusted for wages and benefits per collective bargaining agreements, and other adjustments for updated projections.

GRANTS FUND							
SUMMARY OF PROPOSED BUDGET CHANGES							
AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED							
Resource	Original	Change	Revised	Requirement	Original	Change	Revised
Federal Sources	109,300,907	15,000,000	124,300,907	Instruction	80,275,666	(18,000,000)	62,275,666
				Support	60,360,009	47,000,000	107,360,009
				Enterprise and Community Services	15,509,112	(7,000,000)	8,509,112
				Facilities Acquisition and Construction	15,957,295	(7,000,000)	8,957,295
Revised Total Fund Resources			\$ 187,102,082	Revised Total Fund Requirements			\$ 187,102,082

Resources have been adjusted to reflect updated estimate of grant amounts.

Appropriations have been adjusted to reflect updated spending plans for grant amounts, including retention bonuses.

The above resolution statements were approved and declared adopted on this 9th day of April 2024.

Karina Guzmán Ortiz, Board of Directors Chairperson
Salem-Keizer Public Schools

DECLARE BUDGET COMMITTEE POSITION VACANCY

Background/Discussion

At 10:31 p.m. on Monday, April 1 the SKPS board leadership, the superintendent, and legal counsel were notified via email that Budget Committee member, Lisa Harnisch was resigning her position on the Salem-Keizer Public Schools Budget Committee effective March 12, 2024.

Oregon law, specifically Oregon Revised Statutes (ORS) 294.414 “Budget Committee” governs declaring and filling board position vacancies in a variety of situations. The following subsections govern the SKPS board’s actions in filling the vacancy of committee member Harnisch:

(4) Appointive members of the budget committee may not be officers, agents or employees of the municipal corporation.

(7) If any appointive member is unable to serve the term for which the member was appointed, or an appointive member resigns prior to completion of the term for which the member was appointed, the governing body of the municipal corporation shall fill the vacancy by appointment for the unexpired term.

The first action the board must take is to declare a vacancy. The Board further intends to appoint a new director to fill the vacancy. In accordance with Oregon law, the new committee member will be appointed to fill the position through June 30, 2026, which would have been the end of the vacant position’s elected three-year term (October 10, 2023, through June 30, 2026). The regular election process following the completion of this term will determine the successor who will serve the next regular elected term.

The Board will direct the district to develop an application process, including the application form, and receive applications. The application process will open Friday, April 12, 2024, and close at 5 p.m. Friday, May 31, 2024. Applications will be received as specified in the application material posted on the website.

The budget committee is open to all qualified registered voters who reside in Salem-Keizer School District, though employees, officers, and agents of the district are not eligible to serve as community members of the committee. The school board makes an effort to have appointees on the committee who represent all areas of the district.

Upon review of qualified candidate applications, and video interviews, the Board will take public comment and make appointment at its June 11, 2024, regular board meeting. All qualifying applications will be included in the agenda packet for the meeting, which will be posted 48 hours in advance of the meeting. Though personal contact information will be required on the application for affirming candidate qualifications, for security/privacy that information will be redacted in the agenda packet.

Recommendation/Board Action

Board leadership recommends the Board take action as follows:

Declare a vacancy on the SKPS Budget Committee, and intent to appoint a new committee member to complete the term left vacant by the incumbent, which is through June 30, 2026; further, direct the district to develop an application process and receive applications on behalf of the board.

**IMPLEMENTATION OF *Dual Language High School English Language Arts* CURRICULAR MATERIALS
GRADE 9-11
BEGINNING THE 2024-2025 SCHOOL YEAR**

Background/Discussion

In September 2023, Secondary Curriculum and Instruction recommended the need to identify materials that would support English Language Arts teachers.

The district implemented procedures outlined in [CUR-P001](#): Instructional Materials Selection. All the curriculums reviewed were approved by the Oregon Department of Education (ODE). This curriculum was selected for further review after narrowing down based on the needs of our students and school district. The curricula was vetted by the committee using the ODE ELA Materials rubric and having met criteria at the same level as the ODE approved materials, was included as an option in the pilot. All reviewed curricular materials met the accessibility (NIMAS) standards, per district policy and Division 22 regulations.

The materials were piloted, using multiple data points in the selection and feedback process in order to mitigate bias. Pilot materials were put on display at three community engagement sessions in the North, McNary, and Sprague areas in March. Notifications for public review were sent from the district to all parents through ParentSquare and via phone. Feedback was collected from families, students, staff, and community before the final recommendation was submitted.

The final recommendations for the English Language Arts program area is:

Course	Publisher/Text/Date
ELA 9-11	Bedford, Freeman, & Worth/ Foundations of Language and Literature/ 2023
	Bedford, Freeman, & Worth/ Advanced Language & Literature/ 2021
	Bedford, Freeman, & Worth/ American Literature and Rhetoric/ 2021

Adoption Process Timeline:

June	Director of Curriculum and Instruction initiates the adoption process.
August	Visioning and needs collected from English Language Arts teachers. English Language Arts teachers and content specialists form review committees. English Language Arts teachers review and further score materials.
October	Further scoring of materials. Narrowing of pilot materials.
January-March	Pilot of materials at all comprehensive high schools, EDGE, and Roberts.
March	Community Engagement sessions.
April	Committee meets to review all data. Final recommendations submitted.
May	Board adoption.

Feedback and Data Review

During the implementation of the pilots, pilot teachers, students in pilots, and community were provided Google forms for feedback. Every student and teacher who completed the pilot was asked to complete an evaluation of the materials. English Language Arts teachers and the committee overwhelmingly supported the adoption of this curriculum. This data informed the process for the final selection of textbook materials.

In April 2024, the committee convened to review and interpret the feedback from both the pilots and other stakeholders. The committee came to the recommendation to move forward with the textbook listed above because it includes: scaffolds for all students, alignment to Oregon ELA standards, accessible and engaging online resources, integration and support for discipline-specific academic language, and options for enrichment extensions as well as differentiation.

Recommendation/Board Action

The district is bringing this item as a first reading, for High School English Language Arts curriculum adoption.

**IMPLEMENTATION OF *AP Literature High School English Language Arts* CURRICULAR MATERIALS
GRADE 11-12
BEGINNING THE 2024-2025 SCHOOL YEAR**

Background/Discussion

In September 2023, Secondary Curriculum and Instruction recommended the need to identify materials that would support English Language Arts teachers of AP Literature.

The district implemented procedures outlined in [CUR-P001](#): Instructional Materials Selection. All the curriculums reviewed were approved by the Oregon Department of Education (ODE). This curriculum was selected for further review after narrowing down based on the needs of our students and school district. The curricula was vetted by the committee using the ODE ELA Materials rubric and having met criteria at the same level as the ODE approved materials, was included as an option in the pilot. All reviewed curricular materials met the accessibility (NIMAS) standards, per district policy and Division 22 regulations.

The materials were piloted, using multiple data points in the selection and feedback process in order to mitigate bias. Pilot materials were put on display for community engagement at Portland Professional Center session in April. Notifications for public review were sent from the district to all parents through ParentSquare and via phone. Feedback was collected from families, students, staff, and community before the final recommendation was submitted.

The final recommendations for the AP Literature High School English Language Arts program area is:

Course	Publisher/Text/Date
ELA 11-12	The Norton Introduction to Literature 14th Edition

Adoption Process Timeline:

- June Director of Curriculum and Instruction initiates the adoption process.
- August Visioning and needs collected from English Language Arts teachers.
English Language Arts teachers and content specialists form review committees.
English Language Arts teachers review and further score materials.
- October Further scoring of materials. Narrowing of pilot materials.
- January-March Pilot of materials at all comprehensive high schools, EDGE, and Roberts.
- April Committee meets to review all data. Final recommendations submitted.
- May Board adoption.

Feedback and Data Review:

During the implementation of the pilots, pilot teachers, students in pilots, and community were provided Google forms for feedback. Every student and teacher who completed the pilot was asked to complete an evaluation of the materials. AP English Language Arts teachers and the committee overwhelmingly supported the adoption of this curriculum. This data informed the process for the final selection of textbook materials.

In April 2024, the committee convened to review and interpret the feedback from both the pilots and other stakeholders. The committee came to the recommendation to move forward with the textbook listed above because it includes: Full-length texts of complex literary merit, literary works that represent diverse linguistic and cultural backgrounds, merging of traditional and contemporary sensibilities, choice between paper and online accessibility, and supplemental resources that align with essential AP Literature reading and writing standards.

Recommendation/Board Action

The district is bringing this item as a first reading, for AP Literature High School English Language Arts curriculum adoption.

**IMPLEMENTATION OF *AP Language High School English Language Arts* CURRICULAR MATERIALS
GRADE 11-12
BEGINNING THE 2024-2025 SCHOOL YEAR**

Background/Discussion

In September 2023, Secondary Curriculum and Instruction recommended the need to identify materials that would support English Language Arts teachers of AP Language.

The district implemented procedures outlined in [CUR-P001](#): Instructional Materials Selection. All the curriculums reviewed were approved by the Oregon Department of Education (ODE). This curriculum was selected for further review after narrowing down based on the needs of our students and school district. The curricula was vetted by the committee using the ODE ELA Materials rubric and having met criteria at the same level as the ODE approved materials, was included as an option in the pilot. All reviewed curricular materials met the accessibility (NIMAS) standards, per district policy and Division 22 regulations.

The materials were piloted, using multiple data points in the selection and feedback process in order to mitigate bias. Pilot materials were put on display for community engagement at Portland Professional Center session in April. Notifications for public review were sent from the district to all parents through ParentSquare and via phone. Feedback was collected from families, students, staff, and community before the final recommendation was submitted.

The final recommendations for the AP Language High School English Language Arts program area is:

Course	Publisher/Text/Date
ELA 11-12	Ideas in Argument

Adoption Process Timeline:

June	Director of Curriculum and Instruction initiates the adoption process.
August	Visioning and needs collected from English Language Arts teachers. English Language Arts teachers and content specialists form review committees. English Language Arts teachers review and further score materials.
October	Further scoring of materials. Narrowing of pilot materials.
January-March	Pilot of materials at all comprehensive high schools, EDGE, and Roberts.
April	Committee meets to review all data. Final recommendations submitted.
May	Board adoption.

Feedback and Data Review:

During the implementation of the pilots, pilot teachers, students in pilots, and community were provided Google forms for feedback. Every student and teacher who completed the pilot was asked to complete an evaluation of the materials. AP English Language Arts teachers and the committee

supported the adoption of this curriculum. This data informed the process for the final selection of textbook materials.

In April 2024, the committee convened to review and interpret the feedback from both the pilots and other stakeholders. The committee came to the recommendation to move forward with the textbook listed above because it includes: carefully curated texts, examples of student work, flexible resources to customize instruction, layers of resources for differentiating instruction, access to digital resources, and supplemental resources that align with essential AP Language reading and writing standards.

Recommendation/Board Action

The district is bringing this item as a first reading, for AP Language High School English Language Arts curriculum adoption.

**IMPLEMENTATION OF *Middle School Math* CURRICULAR MATERIALS GRADES 6,7,8
BEGINNING THE 2024-2025 SCHOOL YEAR**

Background/Discussion

In Spring 2022, the Director of Secondary Curriculum and Instruction communicated the need to select and adopt updated materials to support mathematics teachers in teaching middle school math standards.

The district implemented procedures outlined in [CUR-P001](#): Instructional Materials Selection. All the curricula reviewed were approved by the Oregon Department of Education (ODE). All reviewed curricular materials met the accessibility (NIMAS) standards, per district policy and Division 22 regulations.

The recommended instructional materials have consumable student editions and online platforms for student use in both Spanish and English. The materials were piloted, and multiple data points were used in the selection and feedback process to mitigate bias. Pilot materials were put on display at three community engagement sessions in the North, Sprague, and McNary areas in March. Notifications for public review were sent from the district to all parents through ParentSquare and to all community members via local papers and the district website. Feedback was collected from students, staff, and community members before the final recommendation was submitted.

The final recommendations for the Middle School Mathematics program area is:

Courses	Publisher: Text, Date
Math 6-8	MidSchool Math: Core Curriculum by MidSchool Math, 2022

Adoption Process Timeline:

- Spring 2022 Director of Curriculum and Instruction initiates the adoption process.
- Fall 2022 Visioning and curricular needs collected from secondary mathematics teachers. Mathematics steering committee initiates review of ODE approved curricula.
- Nov-May 2023 Teachers attend publisher presentations and test drive curricula. Steering committee continues evaluation.
- Sept. 2023 Test drive feedback shared with all teachers and steering committee members. Steering committee selects two finalists for pilot.
- Oct. 2023 Adoption committee forms.
- Nov. 2023 Pilot process begins.
- Mar. 2024 Community Engagement Sessions occur – community feedback gathered. Pilots conclude, feedback summarized.
- Apr. 2024 Feedback presented to mathematics teachers for review/recommendation. Adoption committee meets to review all data. Final recommendations submitted.
- May 2024 Board adoption.

Feedback and Data Review:

During the implementation of the pilots, pilot teachers, students in pilots, and community engagement attendees were provided Google forms for feedback. Every student and teacher who completed the pilot was asked to complete an evaluation of the materials. Middle School mathematics teacher data clearly showed a preference for MidSchool Math. This data informed the adoption committee's process for the final selection of textbook materials.

In April 2024, the adoption committee convened to review and interpret the feedback from both the pilots and other stakeholders. The committee overwhelmingly supported the adoption of MidSchool Math. The pilots and curricular review confirmed that this curriculum has: resources in Spanish, alignment to the Oregon mathematics standards and Salem-Keizer mathematics vision, accessible and engaging resources, integration and support for discipline-specific academic language and discourse, and options for differentiation.

Recommendation/Board Action

The district is bringing this item as a first reading, for Middle School Mathematics curriculum adoption.

**IMPLEMENTATION OF *Newcomer English Language Development (ELD)*
CURRICULAR MATERIALS GRADES 6-12 BEGINNING THE 2024-2025 SCHOOL YEAR**

Background/Discussion

In October 2022, Secondary Curriculum and Instruction recommended the need to identify materials that would support teachers in the secondary Newcomer ELD Program.

The district implemented procedures outlined in [CUR-P001](#): Instructional Materials Selection. All the curriculums reviewed were approved by the Oregon Department of Education (ODE). This curriculum was selected for further review after narrowing down based on the needs of our students and school district. The curricula was vetted by the committee using the ODE ELP Materials rubric and having met criteria at the same level as the ODE approved materials, was included as an option in the pilot. All reviewed curricular materials met the accessibility (NIMAS) standards, per district policy and Division 22 regulations.

The materials were piloted, using multiple data points in the selection and feedback process in order to mitigate bias. Pilot materials were put on display at three community engagement sessions in the North, McNary, and Sprague areas in March. Notifications for public review were sent from the district to all parents through ParentSquare and via phone. Feedback was collected from families, students, staff, and community before the final recommendation was submitted.

The final recommendations for the Newcomer ELD program area is:

Courses	Publisher/Text/Date
Newcomer ELD 1A	HMH / English 3D Language Launch, Volume 1 / 2023
Newcomer ELD 1B	HMH / English 3D Language Launch, Volume 2 / 2023
Newcomer ELD 2	

Adoption Process Timeline:

January	Full committee recommended to not adopt Savvas iLit and Cengage Life. Steering committee reviewed and scored additional materials. HMH English was unanimously chosen for middle and high school pilots.
February	Pilot teachers selected and trained.
March	Pilot of materials at Waldo, Parrish, McKay, and North. Community Engagement sessions.
April	Committee meets to review all data. Final recommendations submitted.
May	Board adoption.

Feedback and Data Review:

During the implementation of the pilots, pilot teachers, students in pilots, and community were provided Google forms for feedback. Every student and teacher who completed the pilot was asked to complete an evaluation of the materials. Newcomer ELD teachers and the committee unanimously supported the adoption of this curriculum. This data informed the process for the final selection of textbook materials.

In April 2024, the committee convened to review and interpret the feedback from both the pilots and other stakeholders. The committee came to the recommendation to move forward with the textbook listed above because it includes: instruction for all language domains, culturally relevant content and graphics, accessible and engaging online resources, integration and support for discipline-specific academic language, and options for enrichment extensions as well as differentiation.

Recommendation/Board Action

The district is bringing this item as a first reading, for middle and high school Newcomer ELD curriculum adoption.

**RESOLUTION NO. 202324-6
RESOLUTION FOR SUPPLEMENTAL PLAN FOR APPROVAL OF TRANSPORTATION COSTS**

Background/Discussion

School districts are required under ORS 327.043 to transport elementary students who reside more than 1.0 mile from school and secondary students who reside more than 1.5 miles from school. School districts may transport students within the 1.0- mile and 1.5-mile zone for health or safety reasons with an approved supplemental plan (ORS 327.006).

A supplemental plan is a plan adopted by local school board resolution that identifies groups or categories of students who live within the 1.0- and 1.5-mile limitations and require transportation based on health or safety reasons, including special education (OAR 581-023-0040). The plan must include the following:

- The approximate number of students to be transported based on the plan;
- The health or safety reasons cited for providing transportation;
- The local board resolution specifying the supplemental plan as submitted; and
- Any additional information or documentation supporting the supplemental plan is deemed appropriate locally.

The district presents an updated supplemental plan to reflect current physical safety conditions that require transportation within the 1.0 mile and 1.5-mile zones as follows:

- Scott ES: Reduction in hazard area due to recent street improvements along Hollywood Dr NE
- Sumpter ES: Reduction in hazard area due to street improvements due to construction of extension of Springwood Ave SE and connecting streets-students can now access most of the area west of Lone Oak via Springwood Ave SE/Sarah Renee Ave SE/Koda St SE to Mildred. There is also an extension of the walk and hazard area south of Mildred due to the new connection.
- Crossler MS: Reduction in hazard area due to new construction south/southeast of school. New connections to Joynak St SE allow students to walk to neighborhood around Mildred Ln S. There is also a reduction in hazard area just southeast of the school due to new construction.

Recommendation/Board Action

This item is presented for first reading and will be returned for action at the May 07, 2024, board meeting.

RESOLUTION NO. 202324-6
RESOLUTION FOR SUPPLEMENTAL PLAN FOR APPROVAL OF TRANSPORTATION COSTS

WHEREAS all children between the ages of 6 and 18 years who have not completed the 12th grade, and all students aged 5 and above who are enrolled in grades kindergarten or above are required to regularly attend a public full-time school during the entire school term as outlined in ORS 339.010; and

WHEREAS a school district is required to provide transportation for elementary students who reside more than 1.0 mile from school and for secondary school students who reside more than 1.5 miles from school, as well as provide transportation for any student identified in a supplemental plan approved by the School Board and the State Board of Education as outlined in ORS 327.043; and

WHEREAS a wide body of research demonstrate that students who regularly attend school achieve greater rates of academic success and graduation rates; and

WHEREAS students, especially those from historically underserved populations, including students who are recent arrivers and refugees, students experiencing houselessness, students who are placed in foster care, students supported with a 504 or Individual Education Plan, and students with other substantial barriers to school transportation, generally attend school at rates lower than their peers; and

WHEREAS students, especially those from historically underserved populations, who live within the 1.0- or 1.5-mile limit of the assigned school may require transportation services as determined by a team of educators as part of an education support team or by state and federal statute; and

WHEREAS students residing less than the prescribed transportation eligibility distances are confronted by hazardous walking conditions between home and school in the areas indicated on the attached; and

WHEREAS students residing less than the prescribed transportation eligibility distances are occasionally confronted by poor pedestrian infrastructure, construction, weather events, and other events beyond the district's control;

IT IS THEREFORE RESOLVED that the Board of Directors of Salem-Keizer Public Schools shall include the aforementioned groups of students in a supplemental transportation plan for submission to the Oregon State Board of Education.

Karina Guzmán Ortiz, Chairperson, Board of Directors
Salem-Keizer Public Schools

Date



Salem-Keizer Public Schools 24J Supplemental Plan for Transportation



March 2024

Introduction

The Supplemental Transportation Plan documents the analysis of hazards in school walk zones that may require a bus stop for safety. The plan reports the areas within a one-mile distance from each elementary school and 1.5-mile distance from each middle and high school. The non-transport zones (NTZ) have been evaluated for pedestrian travel conditions including, but not limited to, speed and volume of vehicles, width and condition of the street, shoulders and sidewalks, visibility, crossings, and intersections.

The Supplemental Transportation Plan is submitted to the Oregon Department of Education for approval and funding. All walk zone analyses and documentation were completed by Transportation staff.

For the 2023-2024 school year, there are approximately 2,099 students who live within the walking area of their local school that are being transported due to hazardous conditions.

Introduction

In accordance with State law ORS 327.043, Salem-Keizer Public Schools (SKPS) provides transportation for students Kindergarten – 5th grade who live more than 1 mile from their school, and for students 6th – 12th grade who live more than 1.5 miles from their school. SKPS may provide transportation within these one-mile and 1.5-mile areas when there are specific health and safety reasons for providing transportation. The state reimburses 70% of these expenses.

Funding rules require that districts provide a Supplemental Plan to be approved by the State Board of Education in order to receive reimbursement for students who live closer than the prescribed distances to the school.

In 2022, SKPS submitted a Supplemental Plan to the state, which was subsequently approved. Due to the improvements to pedestrian facilities, Transportation has reviewed and updated the Supplemental Plan to integrate these changes.

Administrative Policy



ADMINISTRATIVE POLICY Transportation: Student TRN-A004

Policies are periodically revised. Users of this policy should check the QAM website for the most recent version.
<http://www.salleiz.k12.or.us/content/qam/qam-documents>

1. The Salem-Keizer School District shall maintain a safe and cost-efficient student transportation system that: supports student achievement and the District's strategic plan; and is consistent with federal, state and district requirements.
2. The District shall provide transportation to and from school and school-related activities in accordance with Oregon law and administrative rule.
 - 2.1. Transportation may be provided for students who face unsafe and hazardous walking conditions, as determined by the District.
 - 2.2. District-developed criteria for exceptionally hazardous conditions will include consideration of roadside walking conditions, street crossings, railroad crossings, and other significant safety factors.
3. The District shall:
 - 3.1. Enforce state and district requirements for the safe transport of students with regard to student conduct on buses and at bus stops.
 - 3.2. Enforce state and district requirements for the selection and training of school bus drivers.
 - 3.3. Provide transportation service to students with special medical or behavioral protocols and ensure drivers receive related training.
4. All students using school transportation shall follow state and district guidelines governing student conduct and behavior expectations.
 - 4.1. Violations of this policy may result in discipline, suspension, and/or expulsion from district-provided transportation.

Implementing Procedures:

Revision History:

Date	Revision	Description
06/03/2013		Approved by Cabinet
12/06/2013	A	Added Section 2.2

Approved By: Chief Operations Officer (approval on file)

Criteria for Evaluation

- 1. Lanes of Traffic:** How many lanes would students need to cross?
- 2. Traffic Control Signalization:** Are there signals/designations in place to assist students walking?
- 3. Posted vehicle speed:** Faster moving traffic could be more hazardous.
- 4. Walkway type:** Are they sufficient for the roadway type?
- 5. Obstructions:** Ditches, mailboxes, parked vehicles, vegetation (further explained in #9).
- 6. Type of Street:** May affect student ability to cross or walk.
- 7. Visibility:** Can students be seen while walking?
- 8. Student Grade Level:** As students get older, they are expected to be able to navigate additional conditions.
- 9. Other Conditions:** May include obstructions or any other potential issues not covered by #1-8.

Summary of Findings and/or Solutions: Could students be expected to reasonably walk to or from school? If not, what issues would need to be addressed so they could?

Evaluation Form (Page 1)



Supplemental Plan

SECTION A – TO BE COMPLETED BY TRANSPORTATION DIRECTOR OR DESIGNEE

Date:

School:

Description of Review (Please be specific, including names of streets/intersections and drawings/maps if possible.):

Signature: _____

SECTION B – TO BE COMPLETED BY TRANSPORTATION DIRECTOR OR DESIGNEE

Date Assigned:

Assigned to Evaluator (Name):

TRANSPORTATION DIRECTOR OR DESIGNEE: FORWARD REQUEST TO EVALUATOR.

SECTION C – OBSERVED CONDITIONS (TO BE COMPLETED BY EVALUATOR)

Date of Observation:

Street/Intersection Under Consideration:

Observed Between the Hours of: : AM/PM and : AM/PM

Number of Students Using walkway:

Approximate Number of Potential Users:

1. LANES OF TRAFFIC

of Lanes

- 1
- 2
- 3
- 4
- 5
- > 5

2. TRAFFIC CONTROL SIGNALIZATION

- No Signalization
- Traffic Light
- 2-way Stop
- 4-way Stop
- Uncontrolled
- Designated Crosswalk
- School Zone
- Bike Lane Present

3. POSTED VEHICLE SPEED

Posted Speed

- > 55 mph
- 45-54 mph
- 40-44 mph
- 35-39 mph
- 30-34 mph
- 25-29 mph
- 20-24 mph
- < 20 mph

4. WALKWAY TYPE

- Separated Path
- Raised Sidewalk
- Raised Adjacent
- Raised Separate
- Shoulder, 4 ft +
- Shoulder, < 4 ft

5. WALKWAY OBSTRUCTIONS (Describe in #9)

- Yes
- No
- N/A

Evaluation Form (Page 2)

6. TYPE OF STREET Highway <input type="checkbox"/> Residential <input type="checkbox"/> Collector <input type="checkbox"/> Arterial <input type="checkbox"/> Rural <input type="checkbox"/>	7. Visibility Less than 500 feet <input type="checkbox"/> Greater than 500 feet <input type="checkbox"/>	8. Student Grade Level Elementary (K-5) <input type="checkbox"/> Secondary (6-8) <input type="checkbox"/> Secondary (9-12) <input type="checkbox"/>
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9. Other Conditions (obstructions, other conditions that may affect walk path.)

Summary of findings and/or possible solutions:

Recommended for Transportation:

Yes

No

Approximate Eligible Students by Feeder Area 2023-2024

Feeder Area	# Zones	Student Count
McKay	15	254
McNary	14	263
North Salem	7	175
South Salem	12	271
Sprague	12	514
West Salem	12	622

Total Number of Hazard Zones	72
Total Number of Affected Students (February 2024)	2099

McKay HS Feeder Area

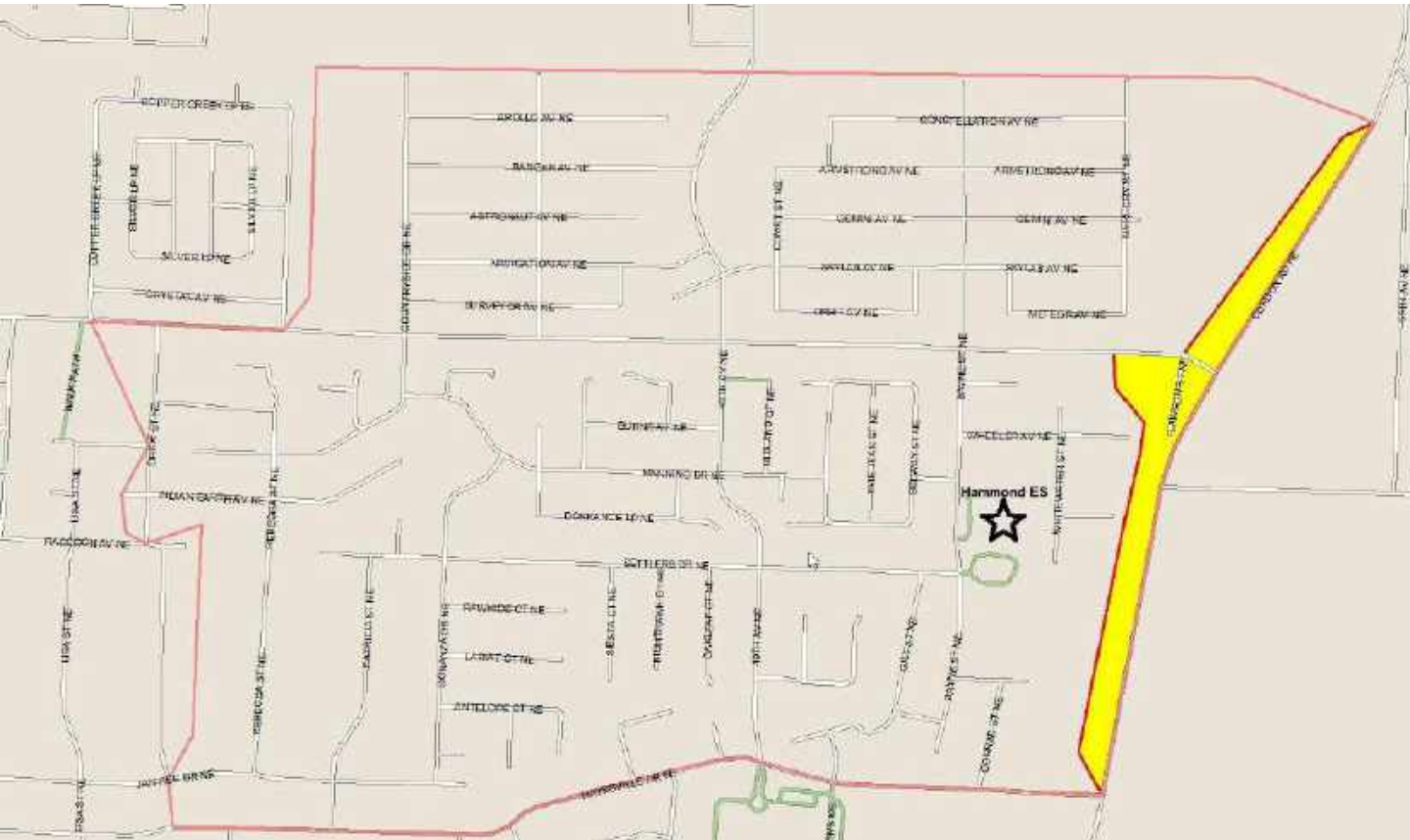


Chavez ES



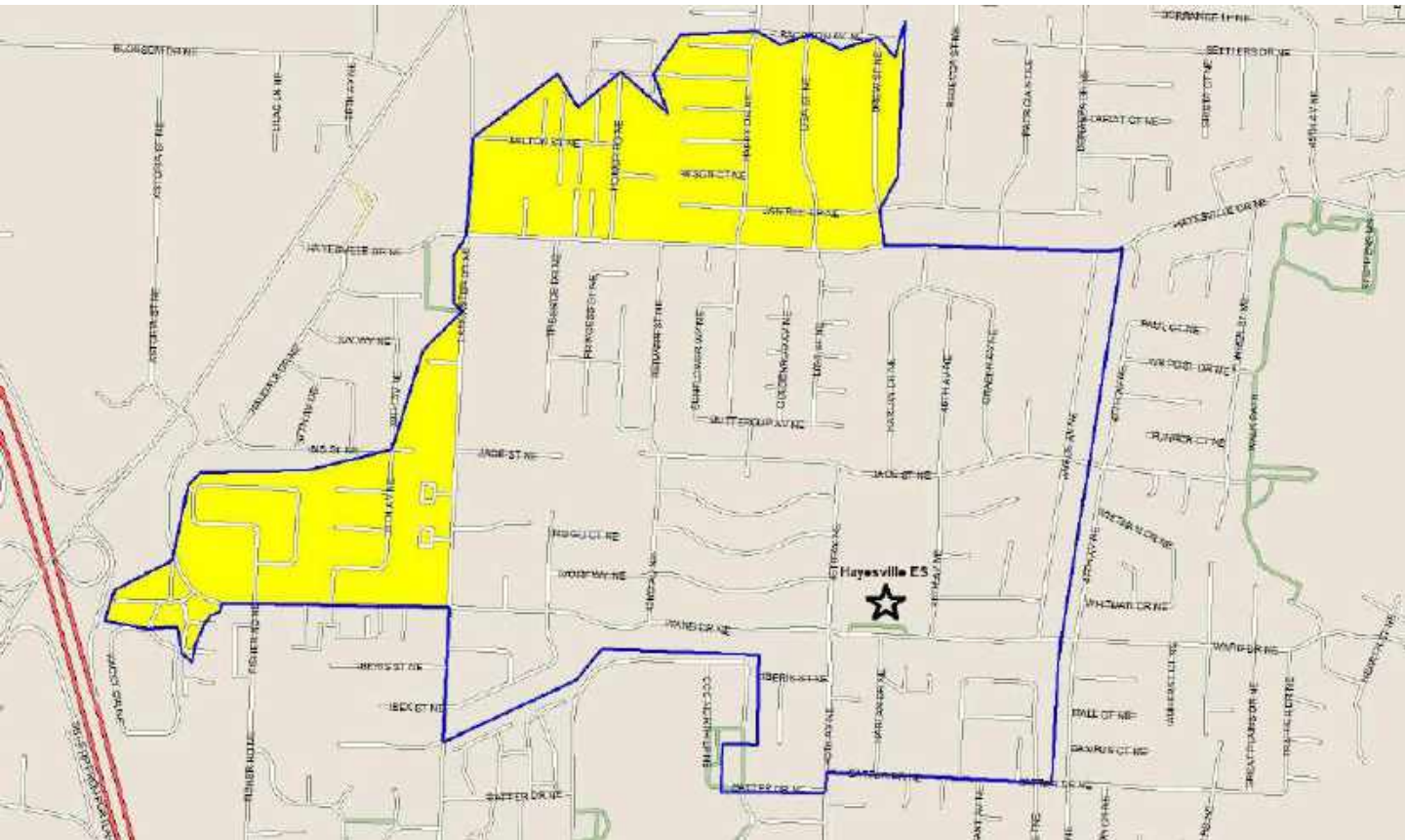
East hazard area: No walk path along Cordon Rd NE. (Approximate number of affected students: 0)

Hammond ES



Cordon hazard area: Lack of walk path along Kale St NE and Cordon Rd NE. (Approximate number of affected students: 3)

Hayesville ES



Northern Hazard Area: Lack of crossing facilities for students to cross Hayesville Rd NE (Affected students: 18)

Western Hazard Area: Lack of crossing facilities for students to cross Lancaster Dr NE (Affected students: 92)

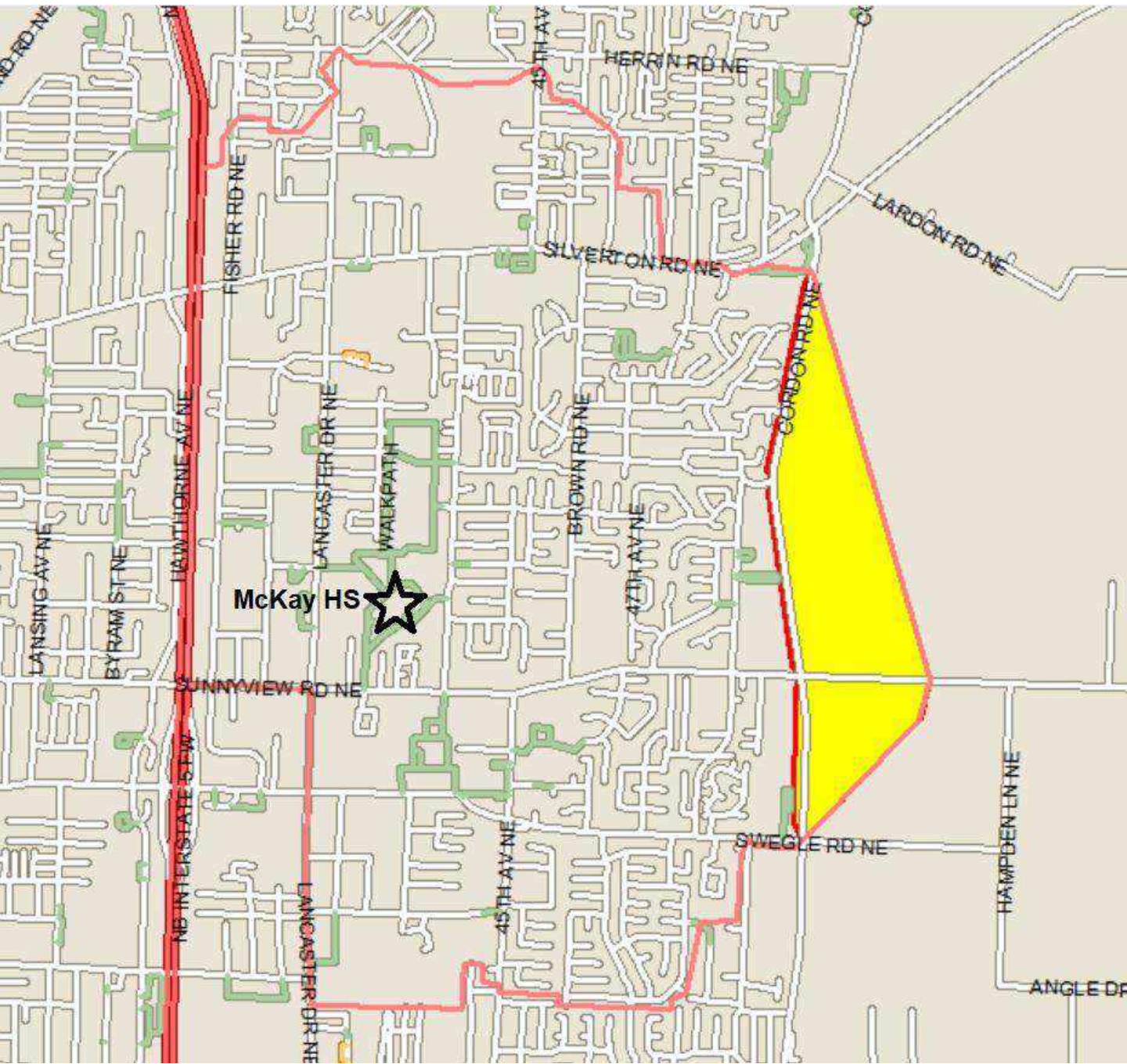
Lamb ES



West hazard area: Areas lacking walk path along 45th Ave NE. 45th Ave NE also lacks a designated crossing area for students living on the west side of street. (Approximate number of affected students: 16)

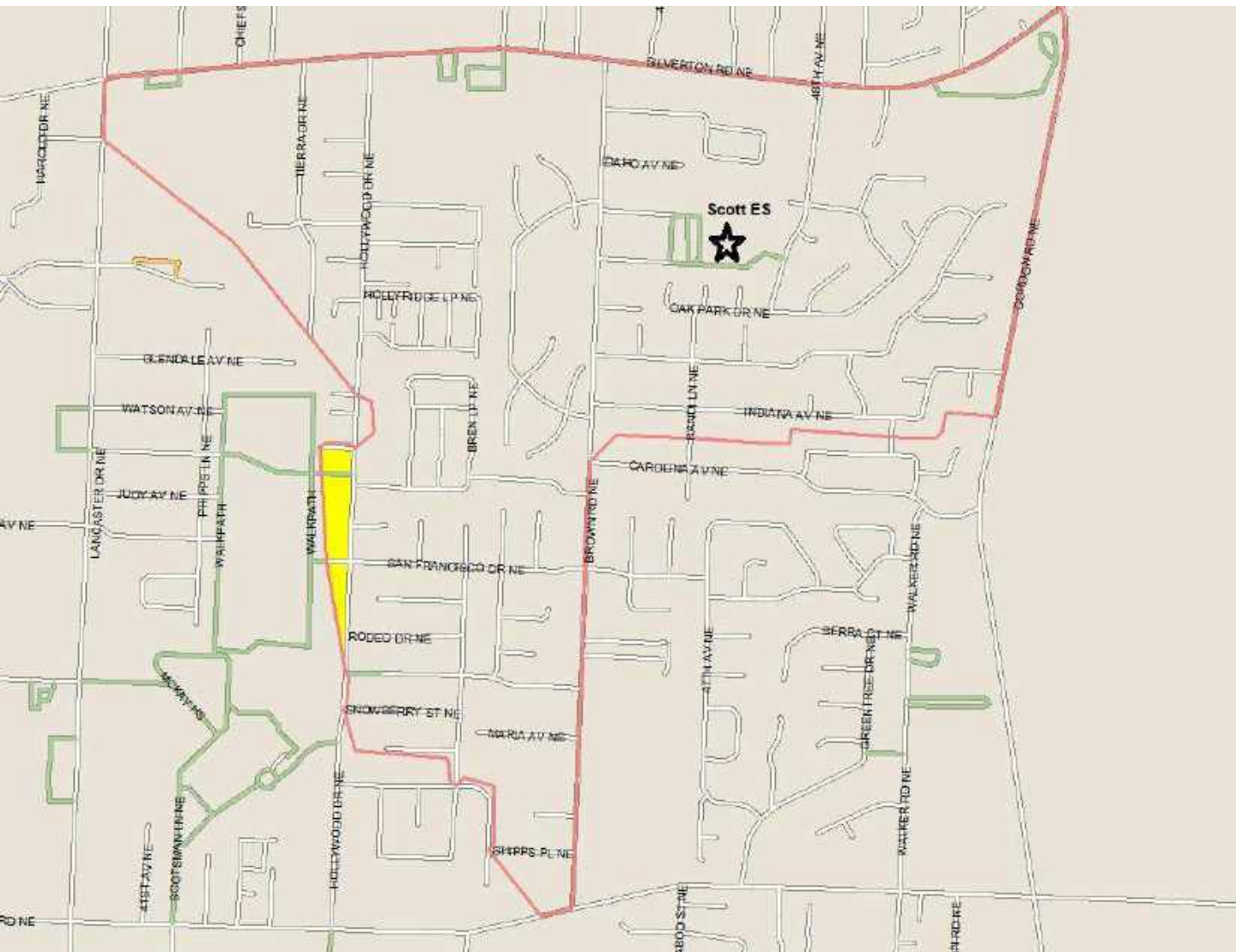
East hazard area: Missing walk path along Cordon Rd NE. No designated crossing area for students to cross Cordon Rd NE. (Approximate number of affected students: 0)

McKay HS



Hazard area: Lack of walkways along Cordon Rd NE and Sunnyview Rd NE east of Cordon Rd NE. (Approximate number of affected students: 2)

Scott ES



Hazard area: Missing walk paths along Hollywood Dr NE. Lack of designated crossing area for students to cross to the west side of Hollywood Dr NE. (Approximate number of affected students: 3)

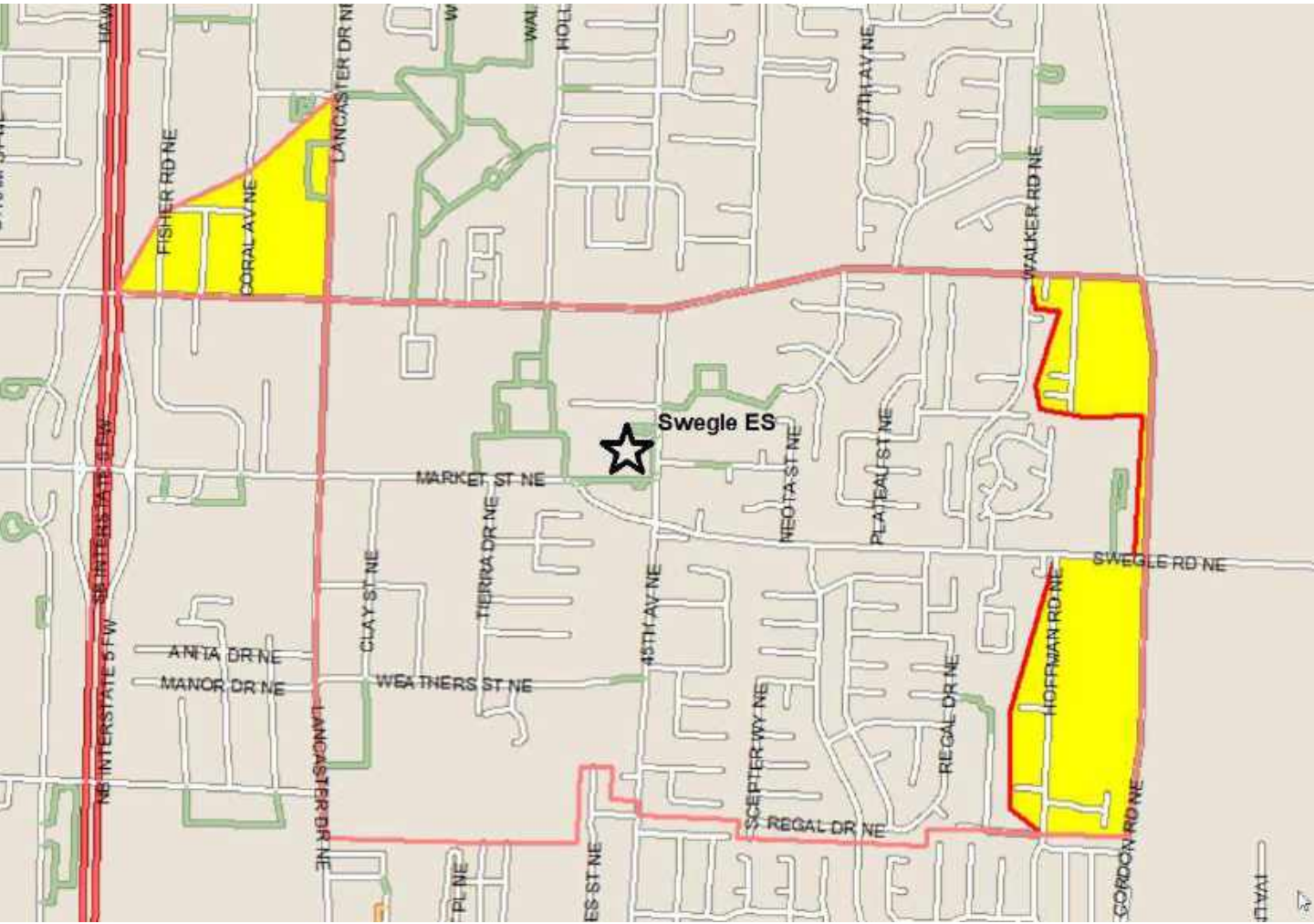
Stephens MS



Western hazard area: Walking conditions on Milton St NE. The roadway is in poor condition. (Approximate number of affected students: 10)

Eastern hazard area: Lack of walkways along Cordon Rd NE and Kale St NE. (Approximate number of affected students: 5)

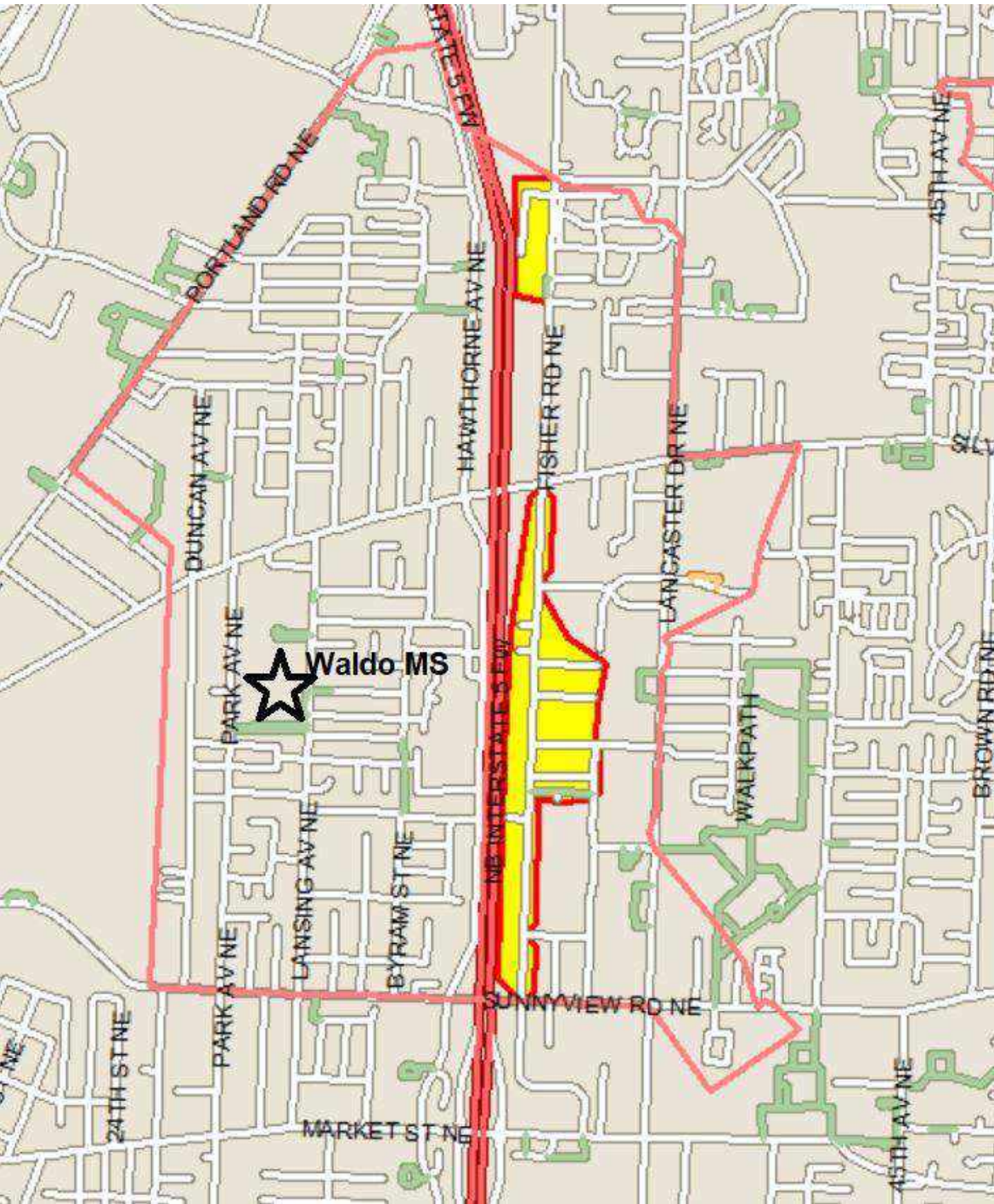
Swegle ES



Western hazard area: Lack of crossing location for students to cross Lancaster Dr NE. (Approximate number of affected students: 17)

Eastern hazard area: Lack of walkways along Swegle Rd NE and Cordon Rd NE. (Approximate number of affected students: 18)

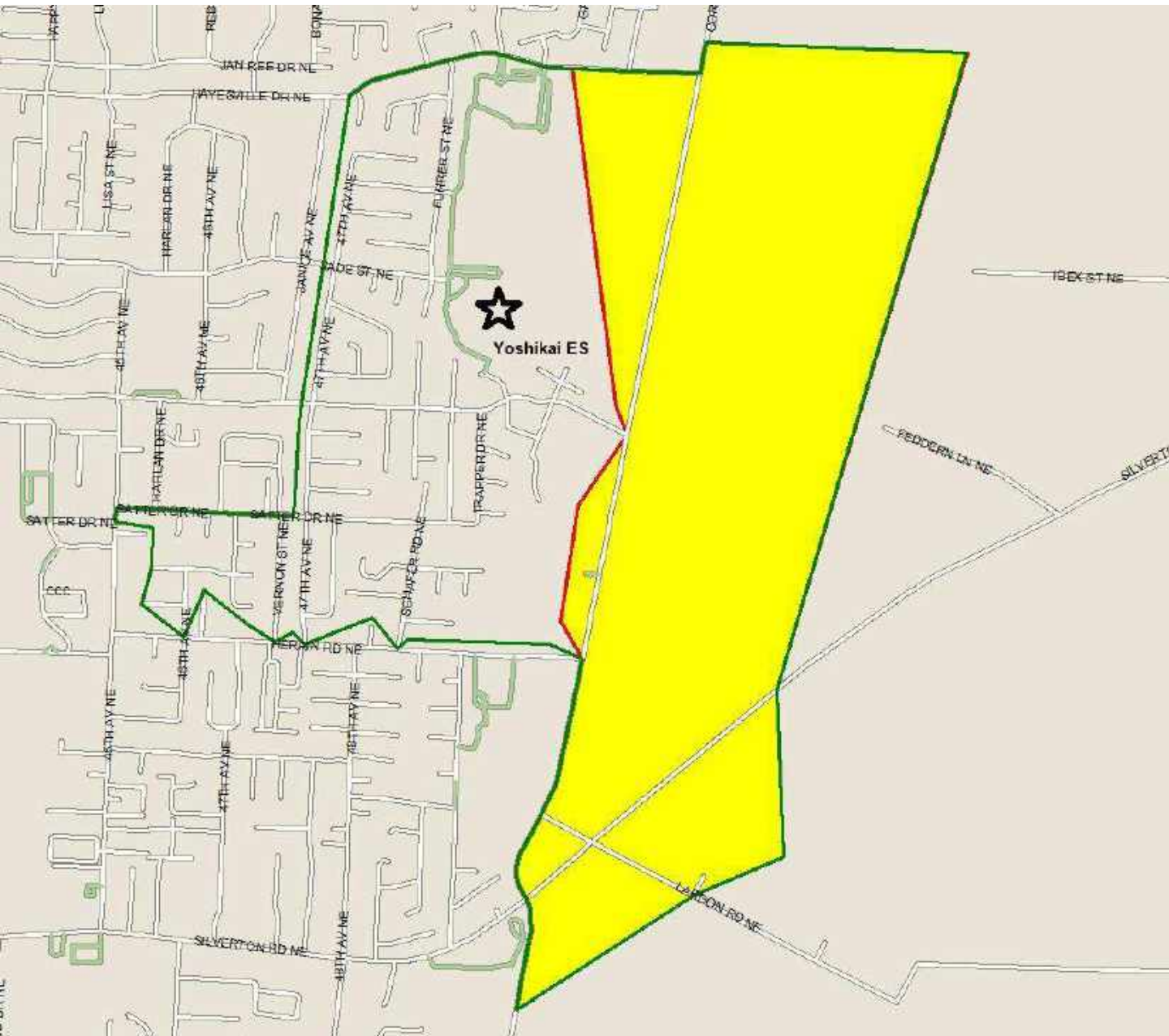
Waldo MS



Northern hazard area: Missing walkways along Fisher Rd NE.
(Approximate number of affected students: 12)

Southern hazard area: Missing walkways along Fisher Rd NE.
(Approximate number of affected students: 49)

Yoshikai ES

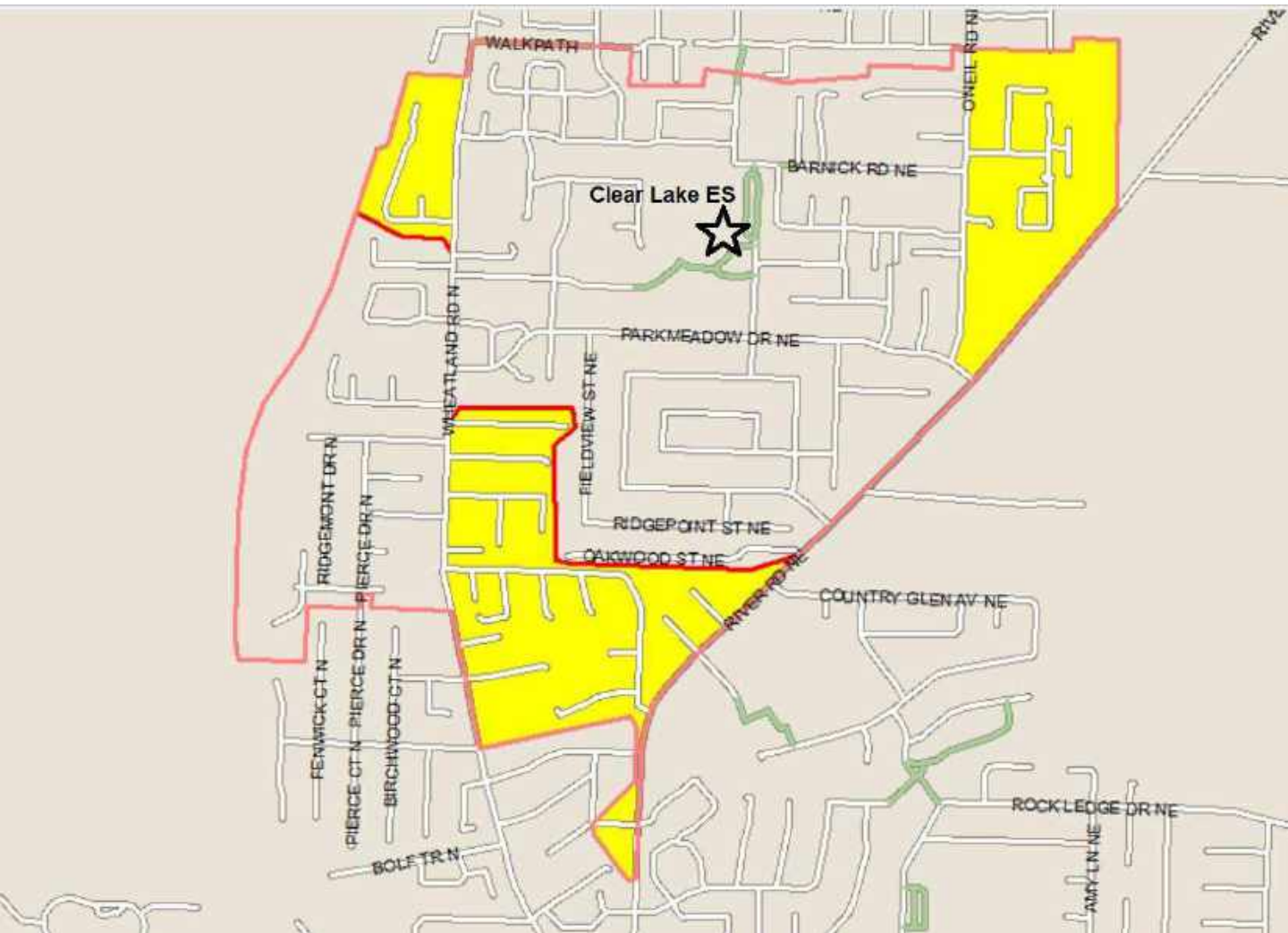


Hazard area: Lack of walkways along Hayesville Dr NE and Cordon Rd NE. (Approximate number of affected students: 8)

McNary HS Feeder Area



Clear Lake ES

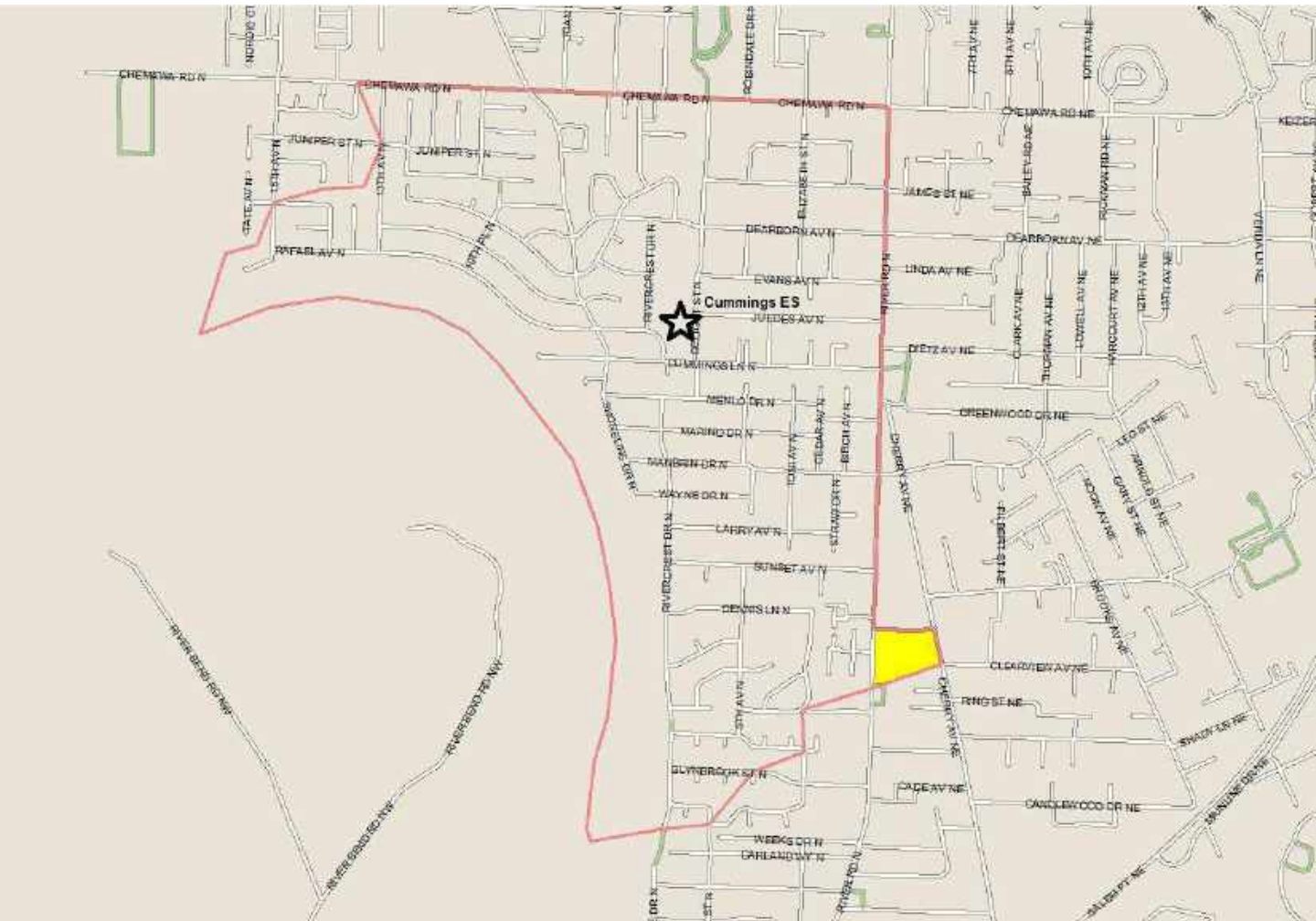


Northwest hazard area: Areas missing walk path on the west side of Wheatland Rd N. (Approximate number of affected students: 4)

Southern hazard area: Areas missing walk path on the east side of Wheatland Rd N. (Approximate number of affected students: 54)

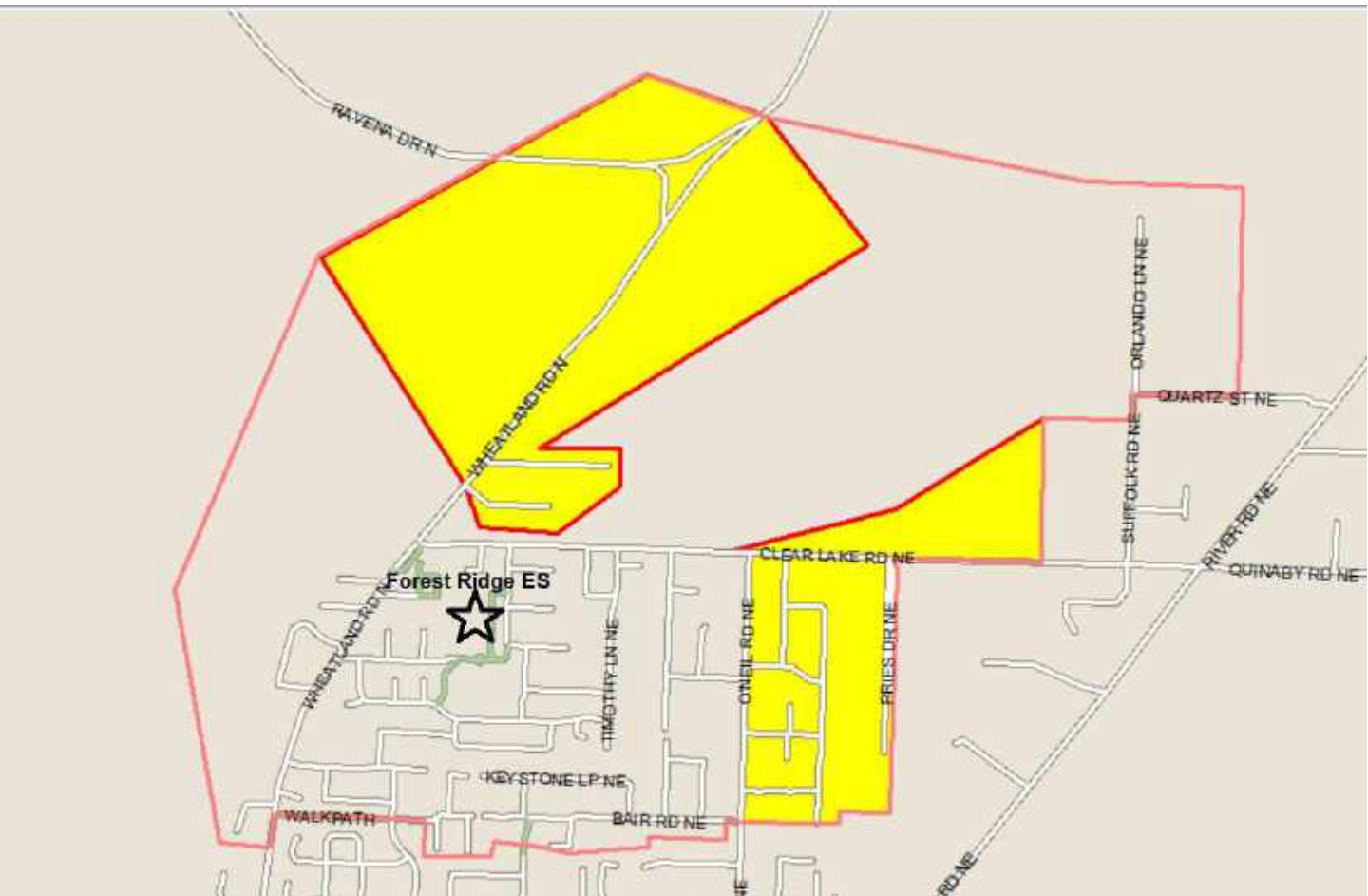
Eastern hazard area: Lack of designated crossing areas for students to cross to the east side of O'Neil Rd NE. (Approximate number of affected students: 16)

Cummings ES



Hazard area: Lack of school crossing location for students living east of River Rd N. (Approximate number of affected students: 0)

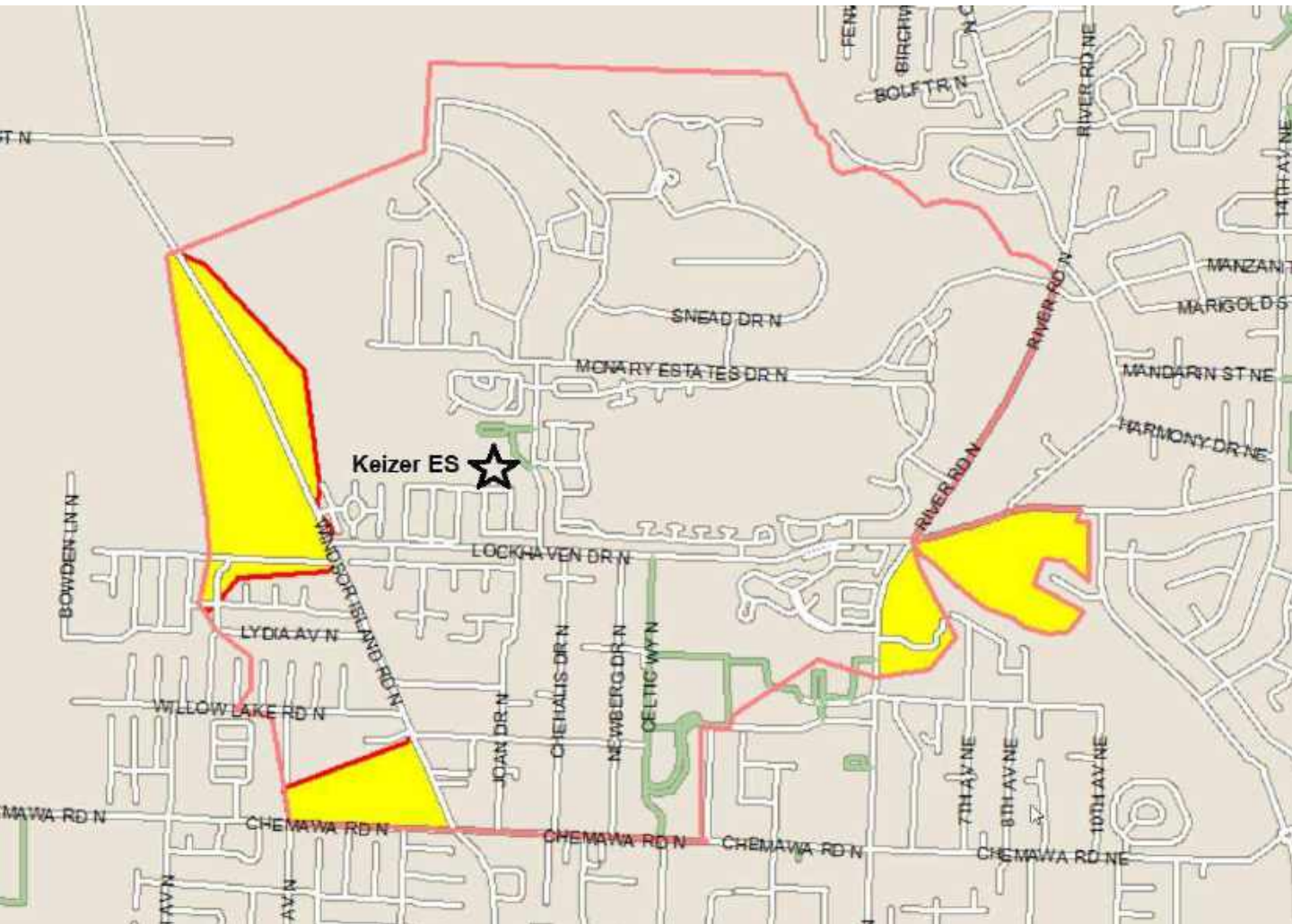
Forest Ridge ES



East hazard area: Missing walk path along sections of Clear Lake Rd NE and O'Neil Rd NE. No designated crossing for students to cross to the east side of O'Neil Rd NE. (Approximate number of affected students: 21)

West hazard area: Lack of walk path along Wheatland Rd N and Ravena Dr N. (Approximate number of affected students: 3)

Keizer ES

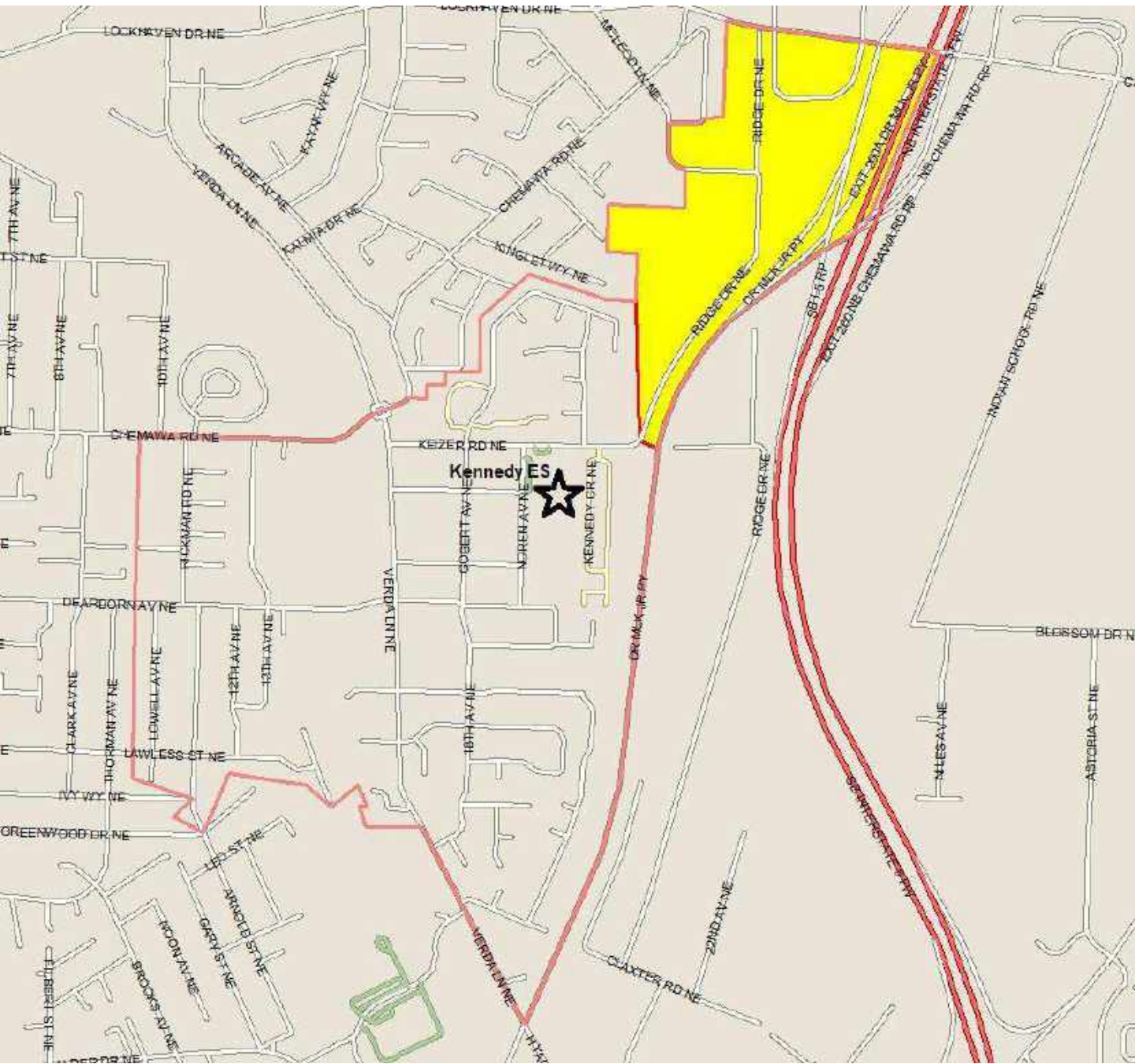


Northwest hazard area: Areas missing walkway along Windsor Island Rd N. Lack of designated crossing for students to cross to the west side of Windsor Island Rd N. (Approximate number of affected students: 8)

Southwest hazard area: Areas missing walkway along Windsor Island Rd N. (Approximate number of affected students: 0)

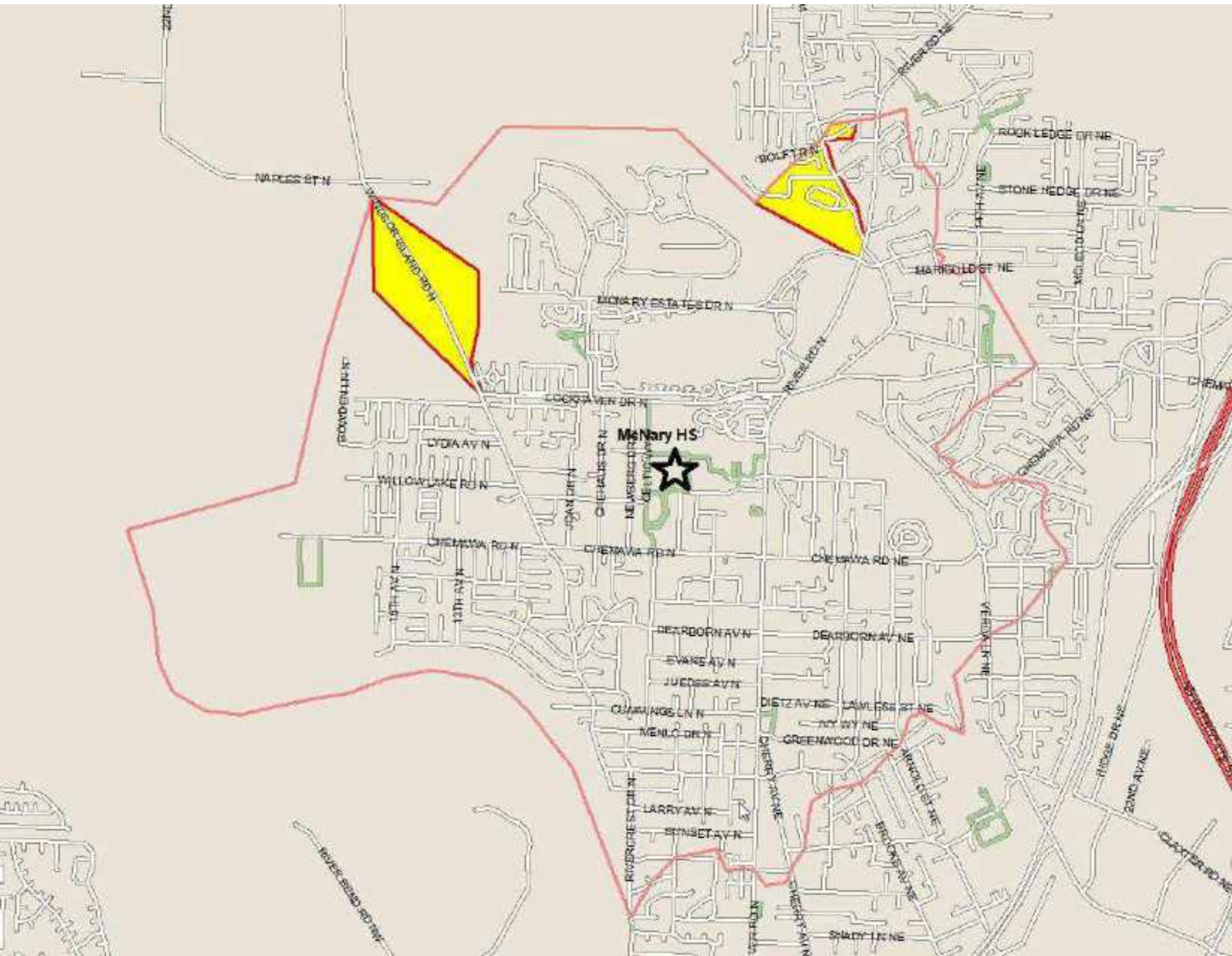
East hazard area: Lack of designated crossing for students to cross to the east side of River Rd N. (Approximate number of affected students: 30)

Kennedy ES



Hazard Area: Lack of walking facilities along Ridge Dr NE
(Affected students: 14)

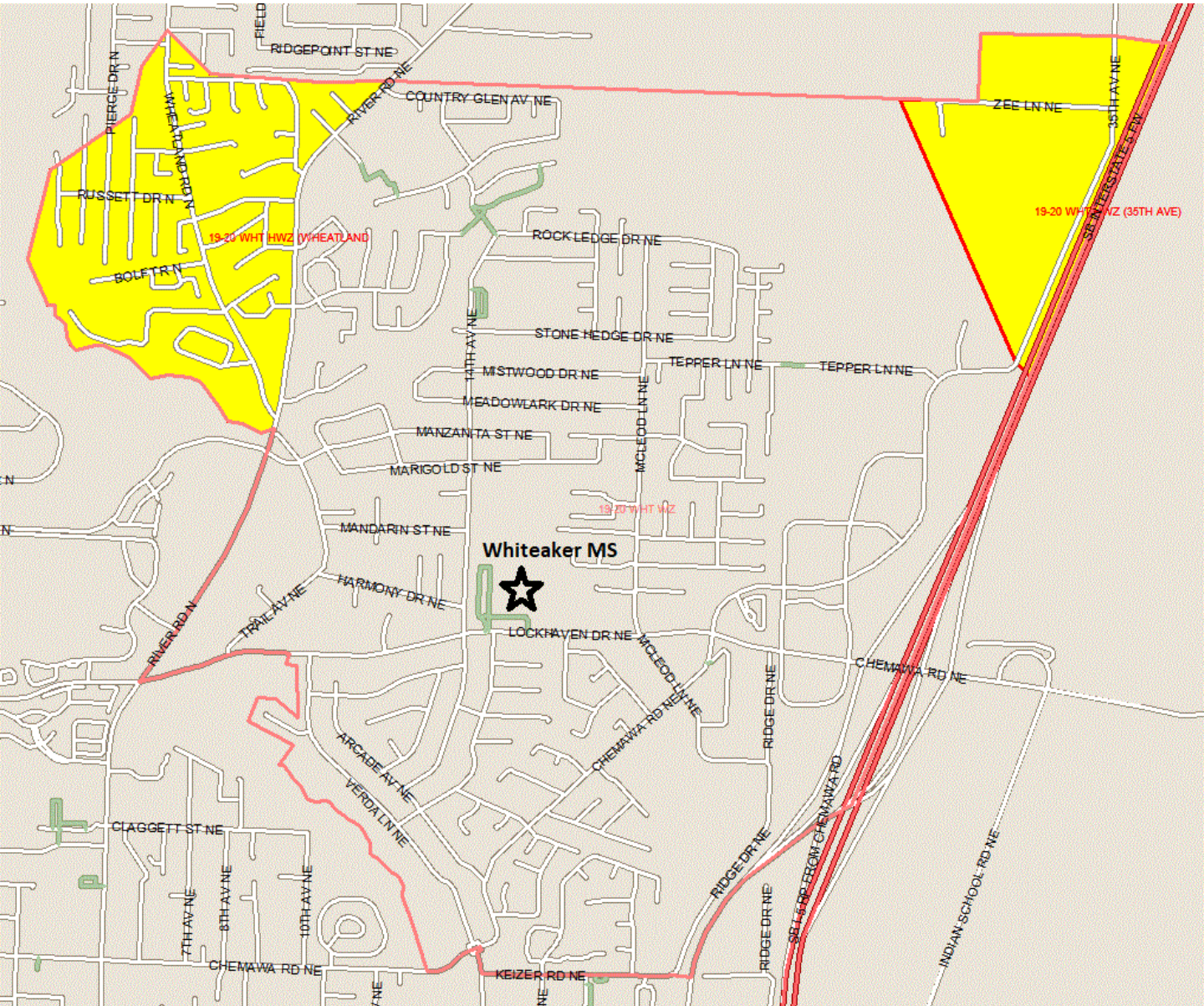
McNary HS



West hazard area: Areas missing walkway along Windsor Island Rd N.
(Approximate number of affected students: 1)

East hazard area: Areas missing walkway along Wheatland Rd N.
(Approximate number of affect students: 31)

Whiteaker MS



West hazard area: Areas missing walk path along Wheatland Rd N. (Approximate number of affected students: 81)

East hazard area: Areas missing walk path along Keizer Station Blvd and 35th Ave NE. (Approximate number of affected students: 0)

North Salem HS Feeder Area



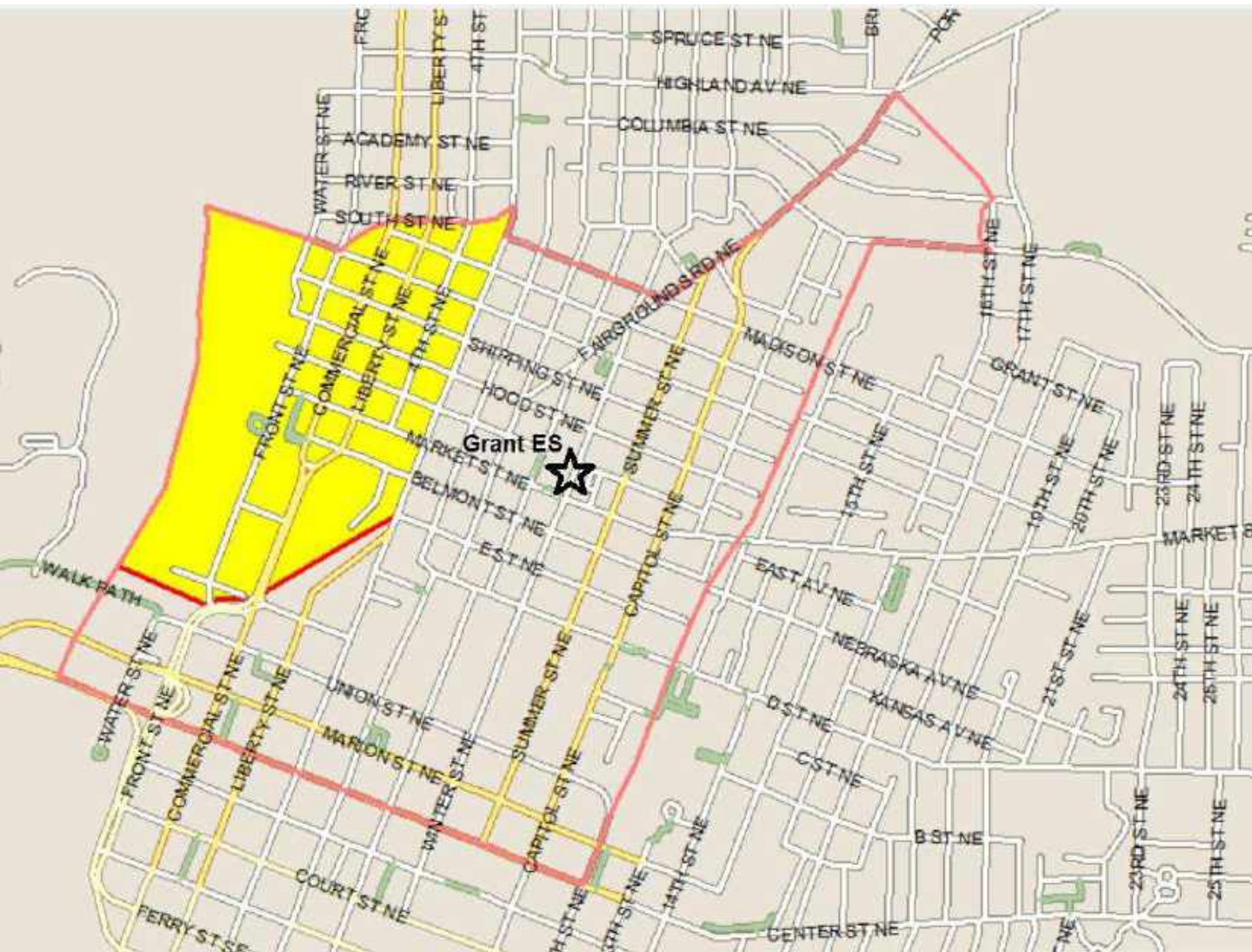
Auburn ES



West hazard area: Lack of designated crossing for students to cross to the west side of Lancaster Dr NE. (Approximate number of affected students: 16)

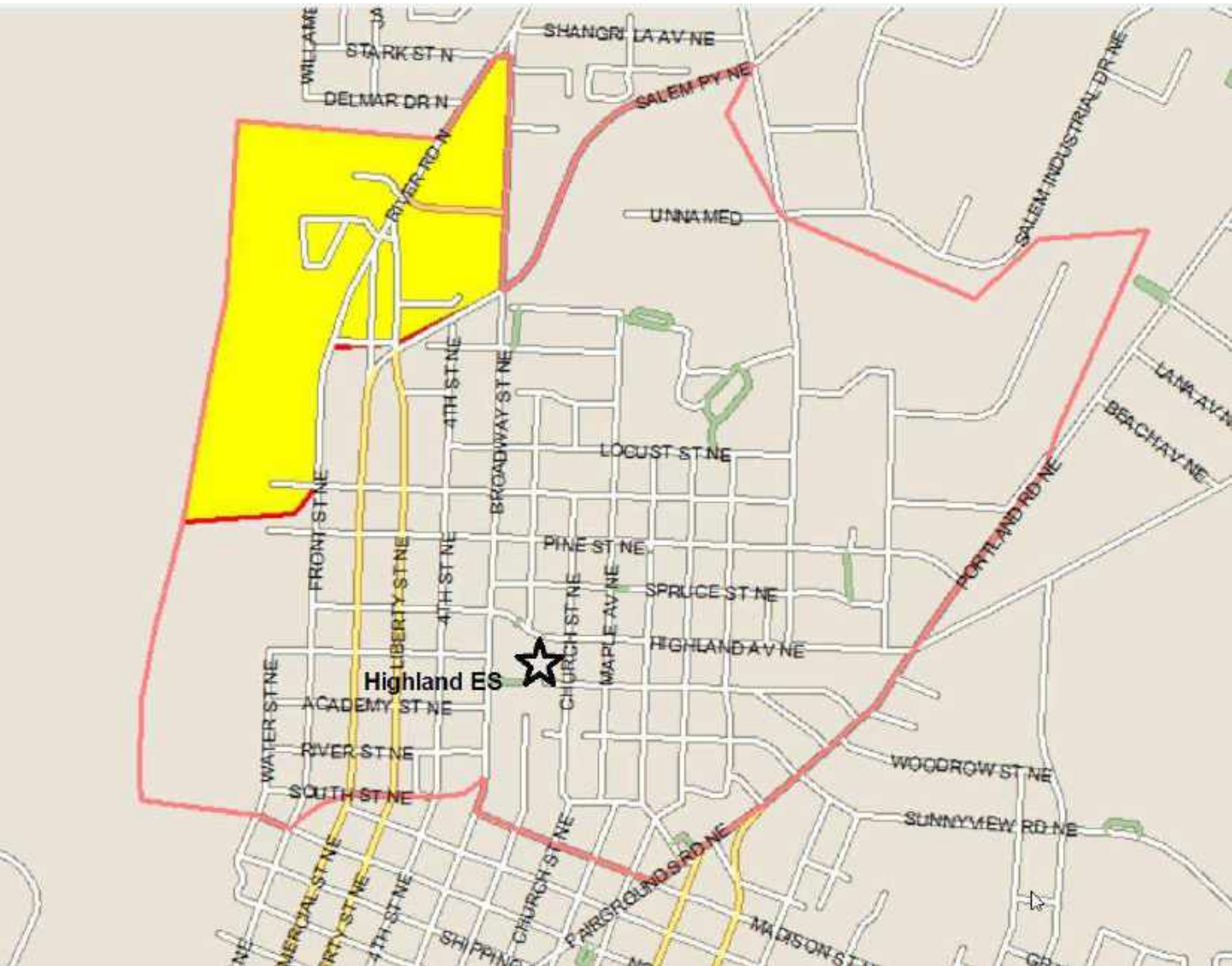
East hazard area: Areas missing walk path along Auburn Rd NE and Cordon Rd NE. (Approximate number of affected students: 5)

Grant ES



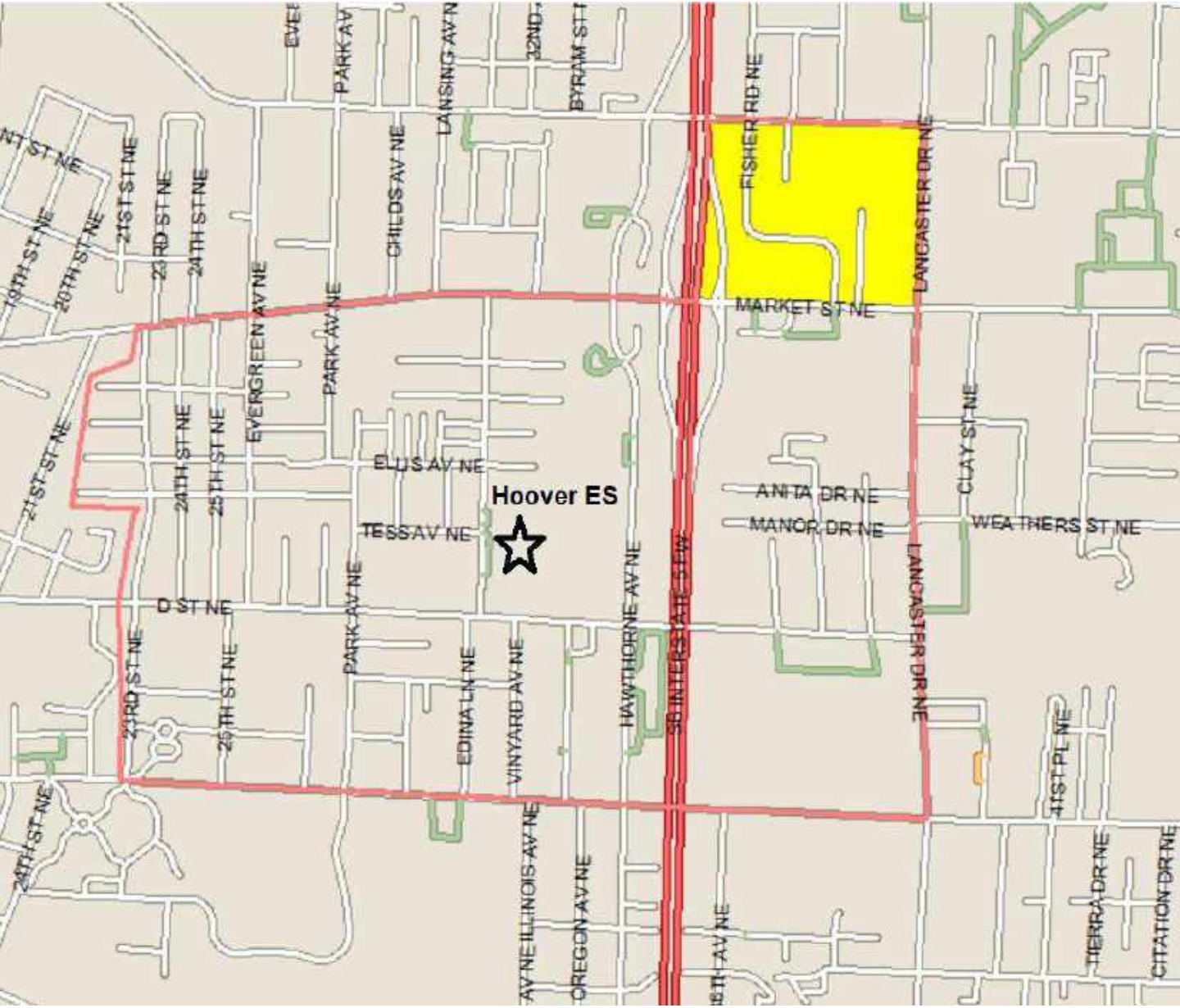
Hazard area: Lack of designated crossing for students to cross Broadway St NE. (Approximate number of affected students: 36)

Highland ES



Hazard area: Lack of designated crossing for students to cross to the west side of Front St NE and northwest of Salem Parkway.
(Approximate number of affected students: 2)

Hoover ES



Hazard Area: Lack of designated crossing for students to cross the intersection of Market St NE and I-5. (Approximate number of affected students: 63)

Miller ES

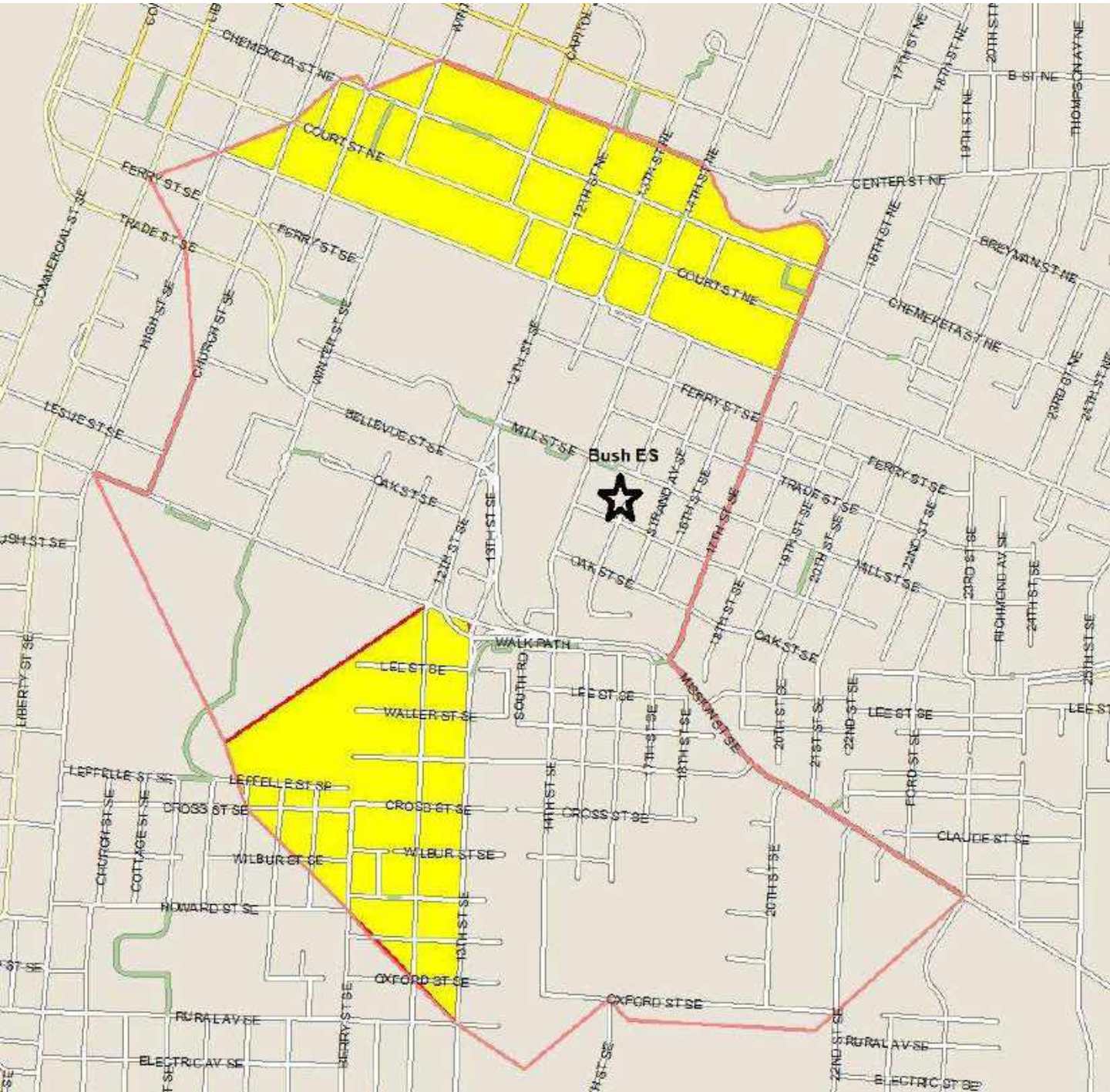


Hazard area: Areas of missing walk path along Macleay Rd SE. Lack of crossing for students living on the north side of Macleay Rd SE.
(Approximate number of affected students: 0)

South Salem HS Feeder Area



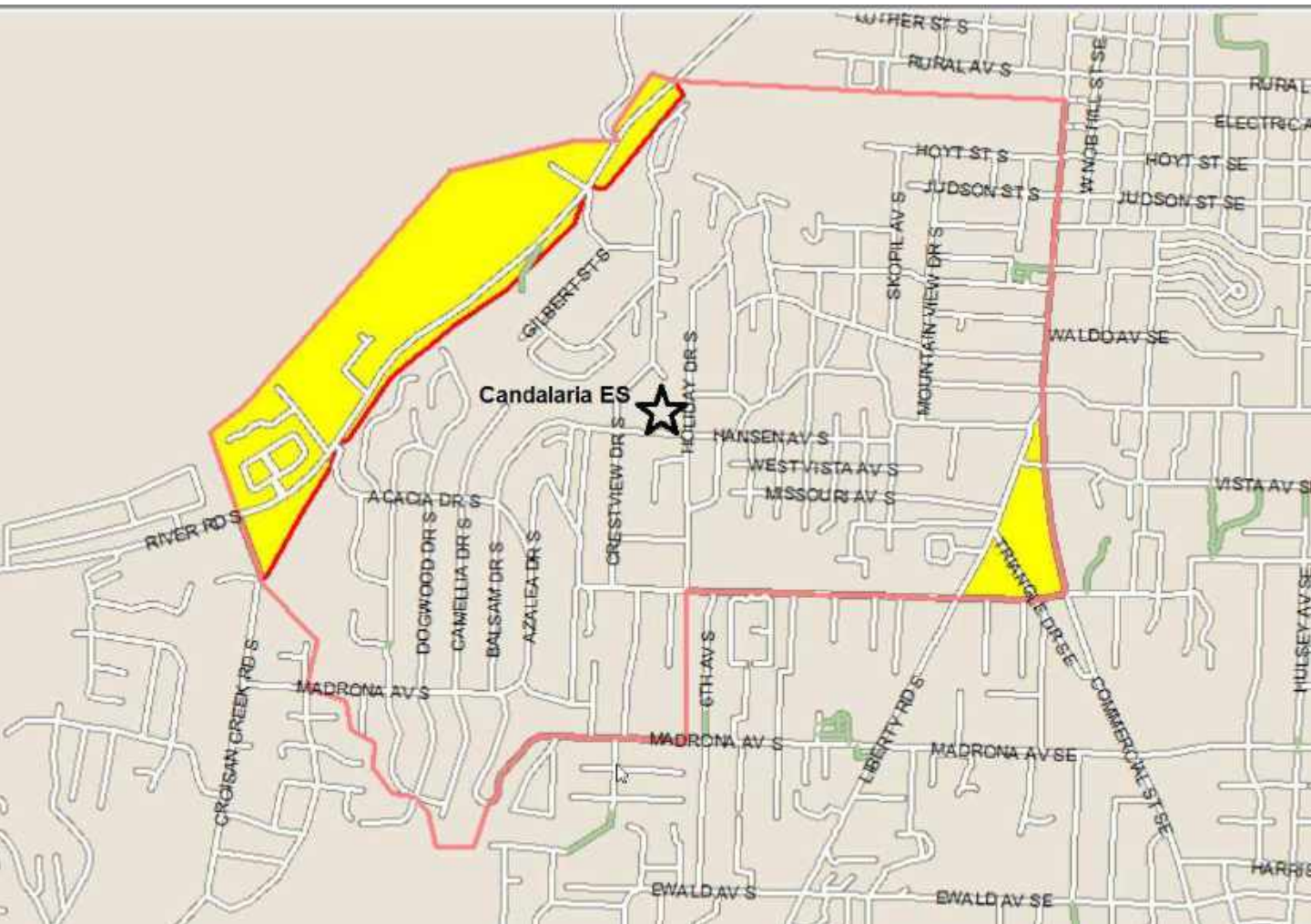
Bush ES



North hazard area: Lack of designated crossing for students to cross to the north side of State St. (Approximate number of affected students: 17)

South hazard area: Lack of designated crossing for students to cross to the east side of 12th St SE and the west side of 13th St SE. (Approximate number of affected students: 13)

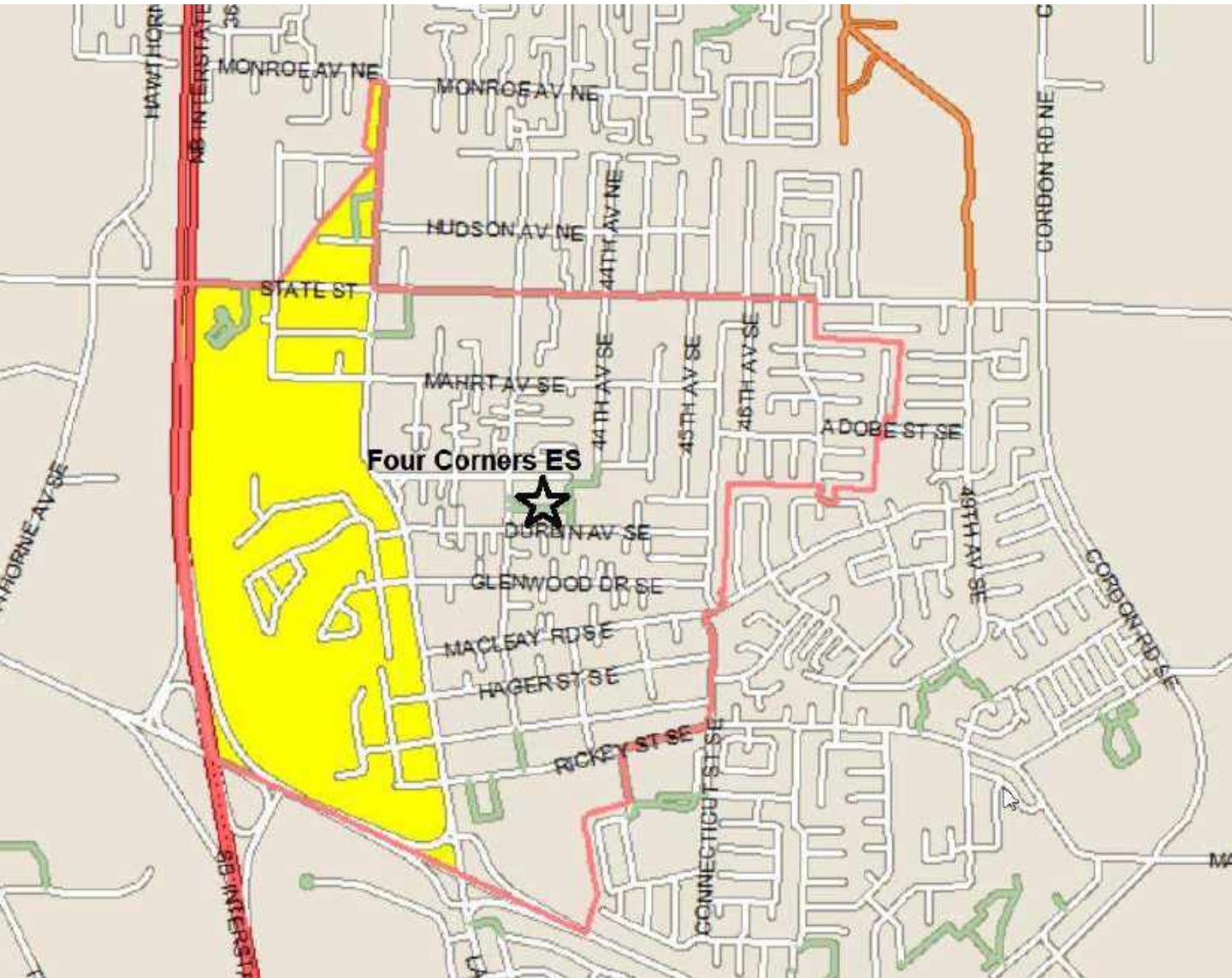
Candalaria ES



Western hazard area: Areas of missing walk path along River Rd S. Lack of designated crossing for students to cross to the west side of River Rd S. (Approximate number of affected students: 36)

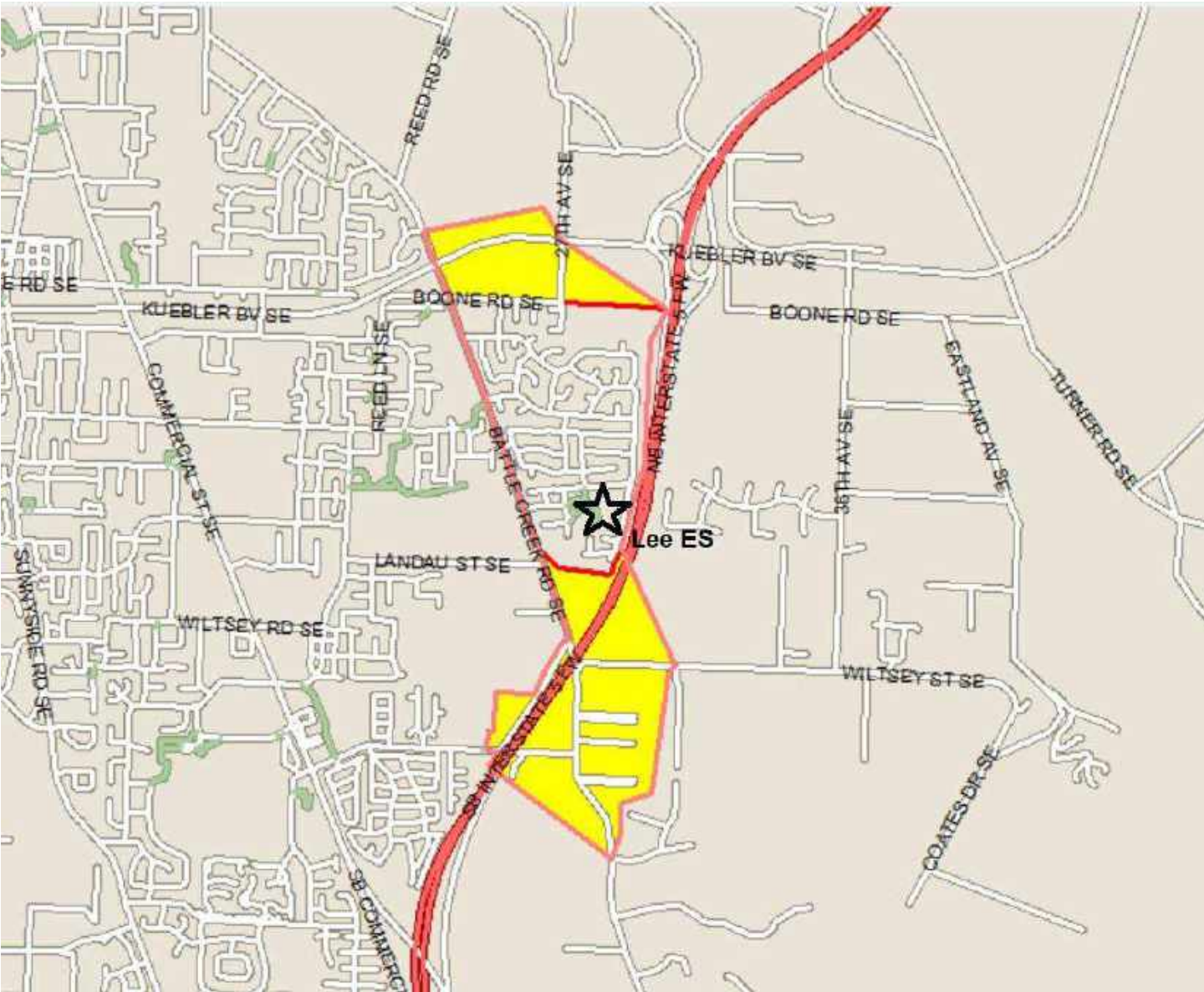
Eastern hazard area: Lack of crossing on Liberty Rd S. (Approximate number of affected students: 0)

Four Corners ES



Hazard area: Lack of designated crossing for students to cross to the north side of State St and west side of Lancaster Dr SE. (Approximate number of affected students: 43)

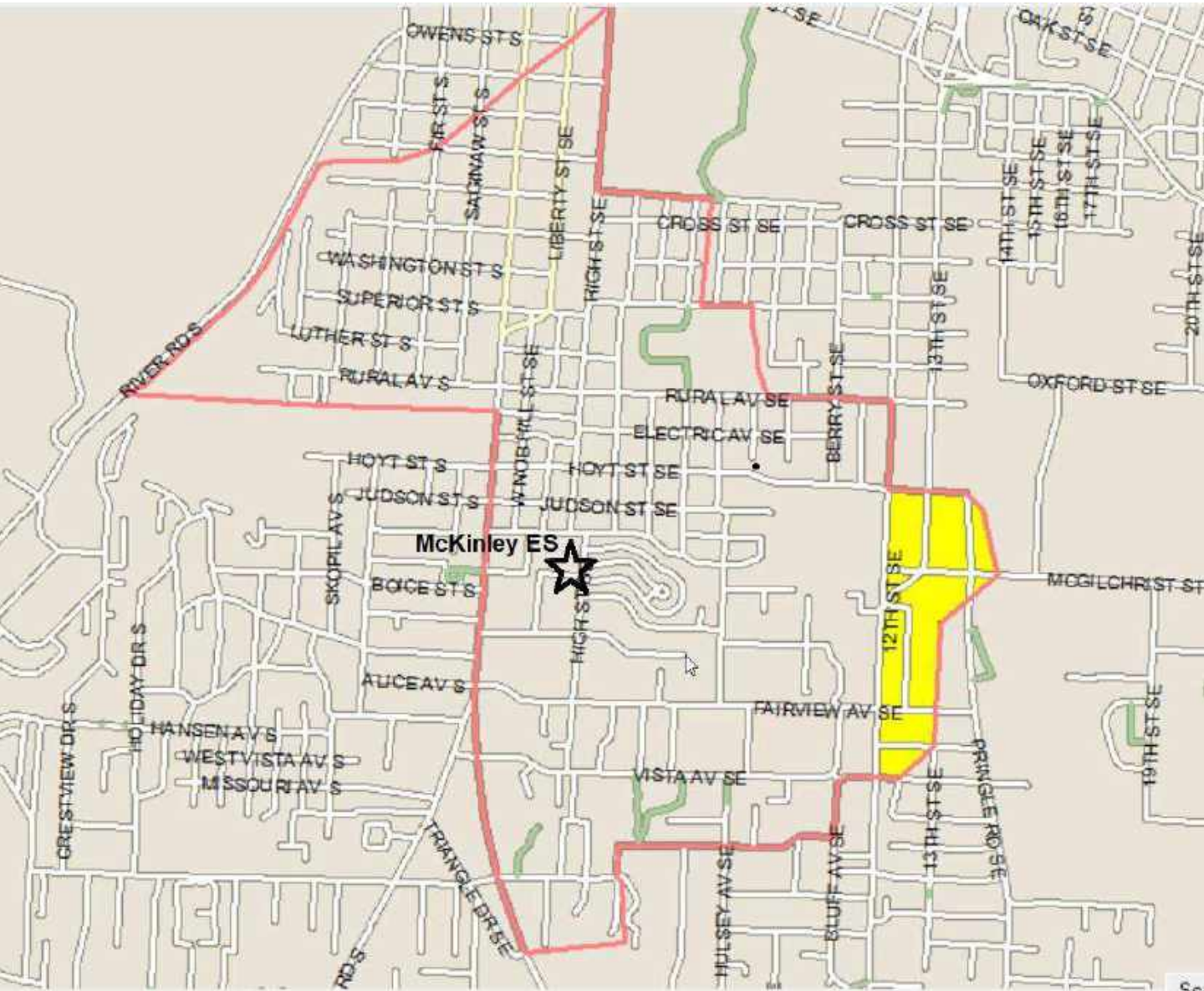
Lee ES



North hazard area: Lack of designated crossing for students to cross to the north side of Boone Rd SE and Kuebler Blvd SE. (Approximate number of affected students: 1)

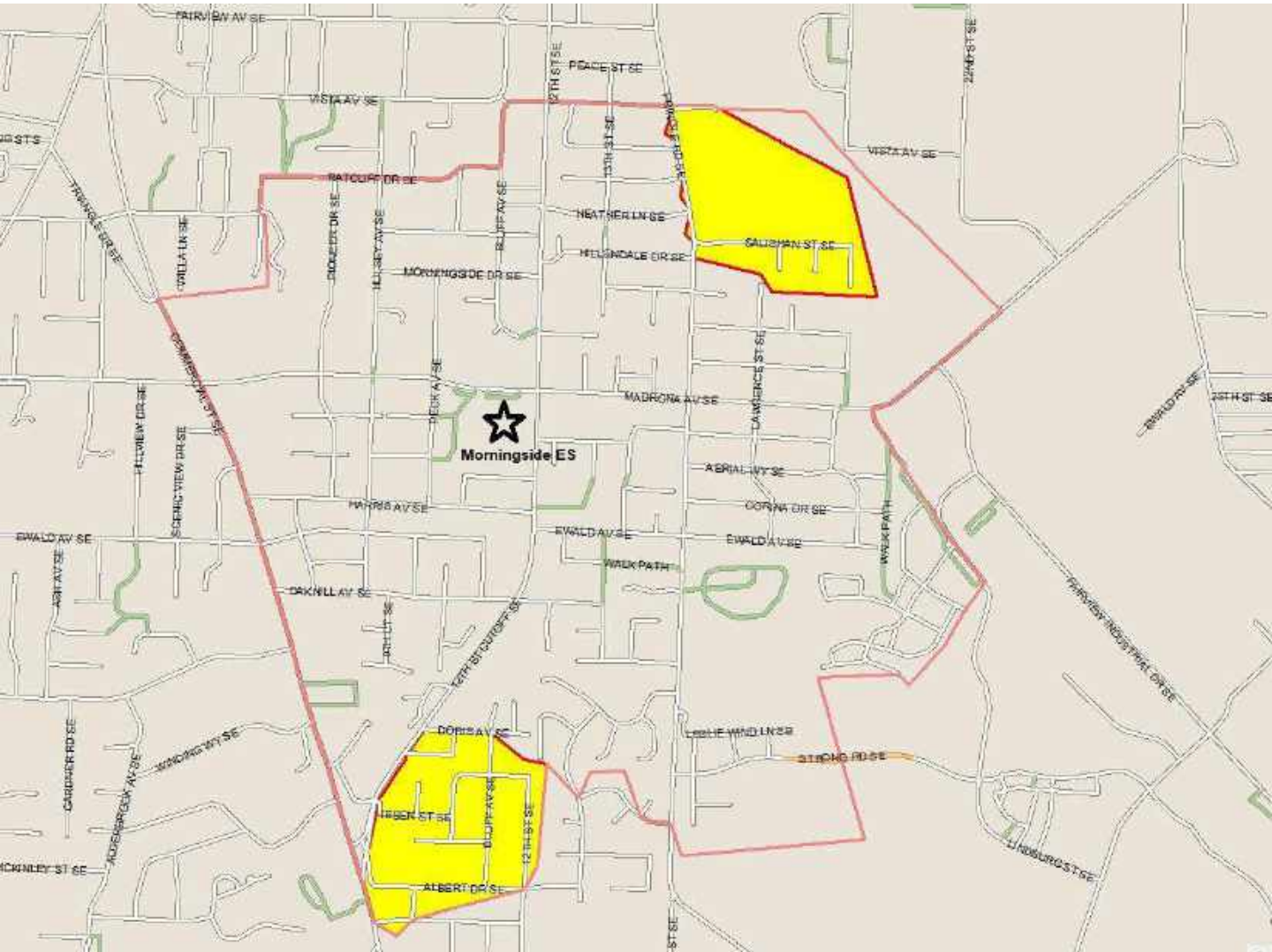
South hazard area: Areas of missing walk path along Battle Creek Rd SE. Lack of designated crossing for students to cross to the west side of Battle Creek Rd SE. (Approximate number of affected students: 8)

McKinley ES



Hazard area: Lack of designated crossing for students to cross to the east side of 12th St SE. (Approximate number of affected students: 8)

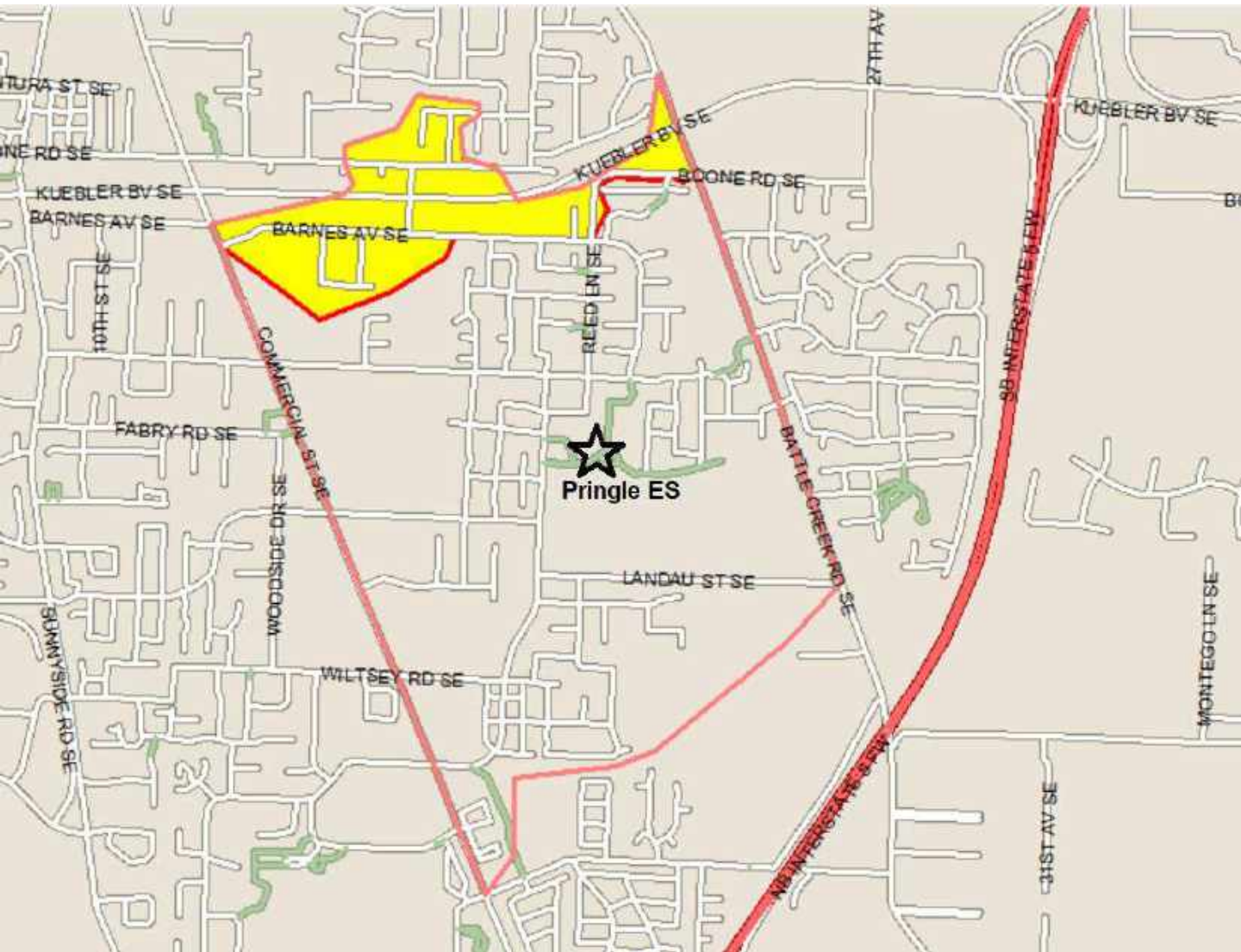
Morningside ES



Northern hazard area: Areas of missing walkway along Pringle Rd SE. (Approximate number of affected students: 40)

Southern hazard area: Areas of missing walkway along Bluff Ave SE and Ibsen St SE. (Approximate number of affected students: 17)

Pringle ES

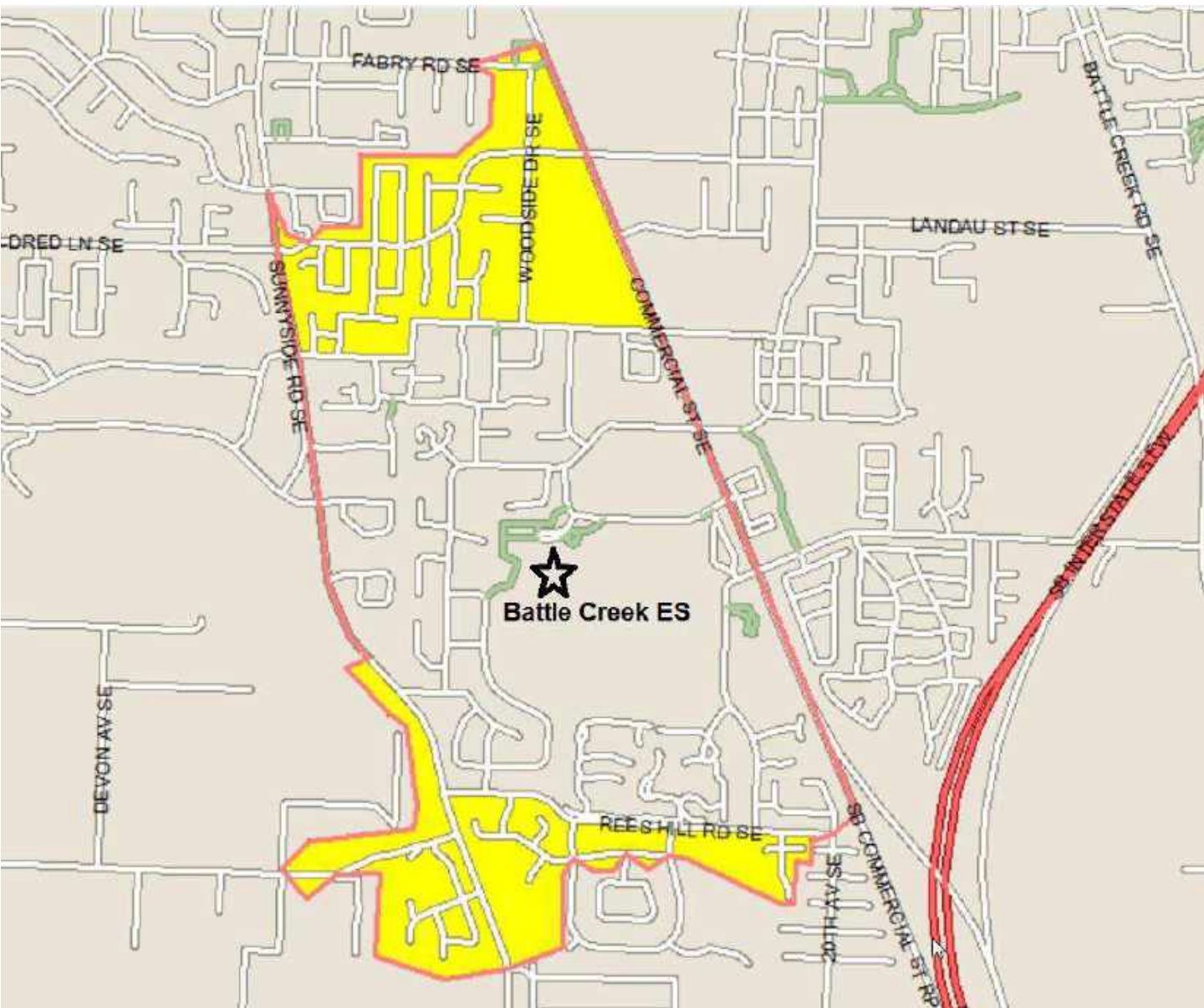


Hazard area: Areas of missing walk path along Barnes Ave SE. Lack of designated crossing for students to cross to the north side of Barnes Ave SE and Kuebler Blvd SE. (Approximate number of affected students: 24)

Sprague HS Feeder Area



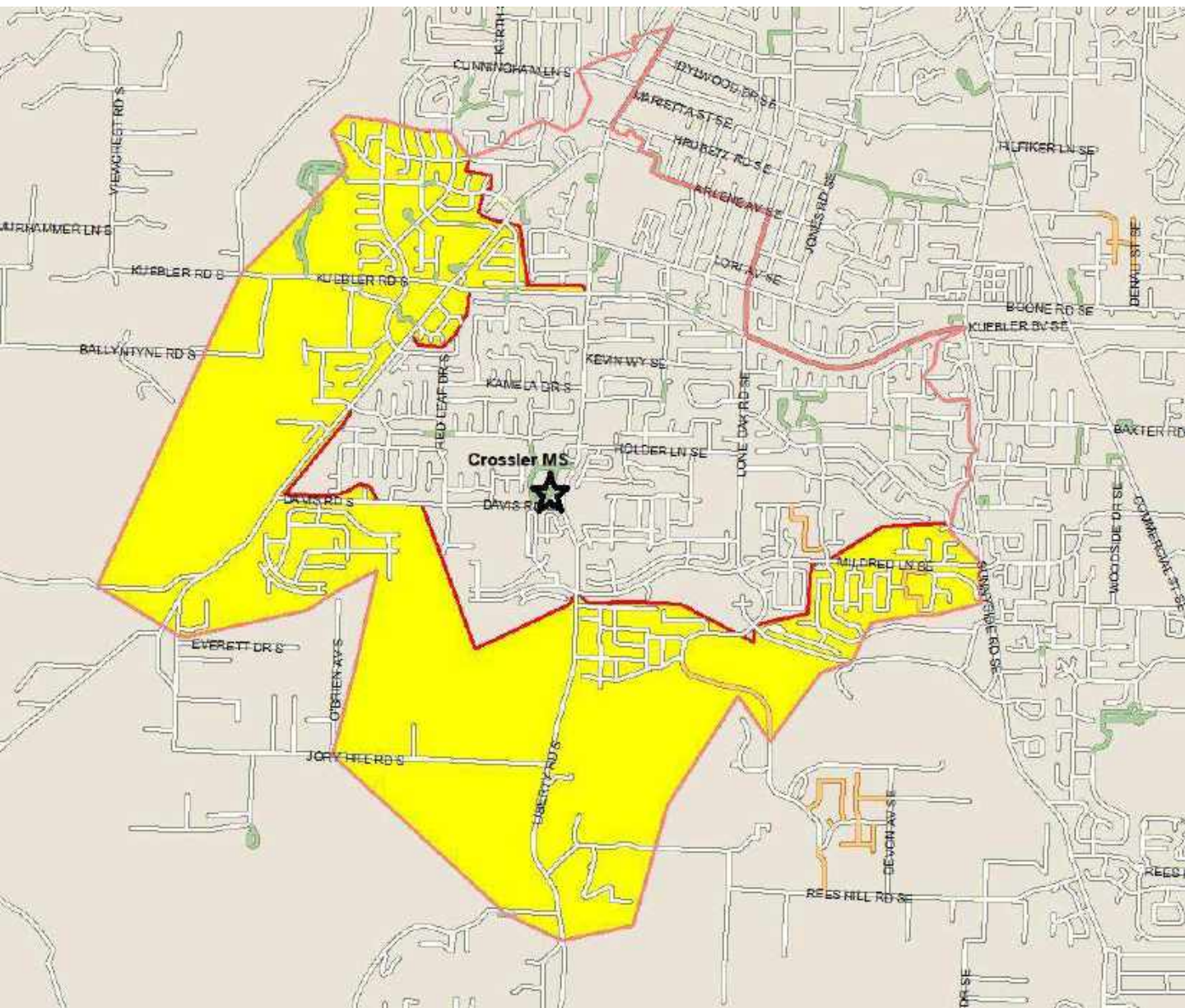
Battle Creek ES



North hazard area: Lack of designated crossing for students to cross to the north side of Wiltsey Rd SE and Mildred Ln SE. Areas of missing walk path along Wiltsey Rd SE and Woodside Dr SE. (Approximate number of affected students: 84)

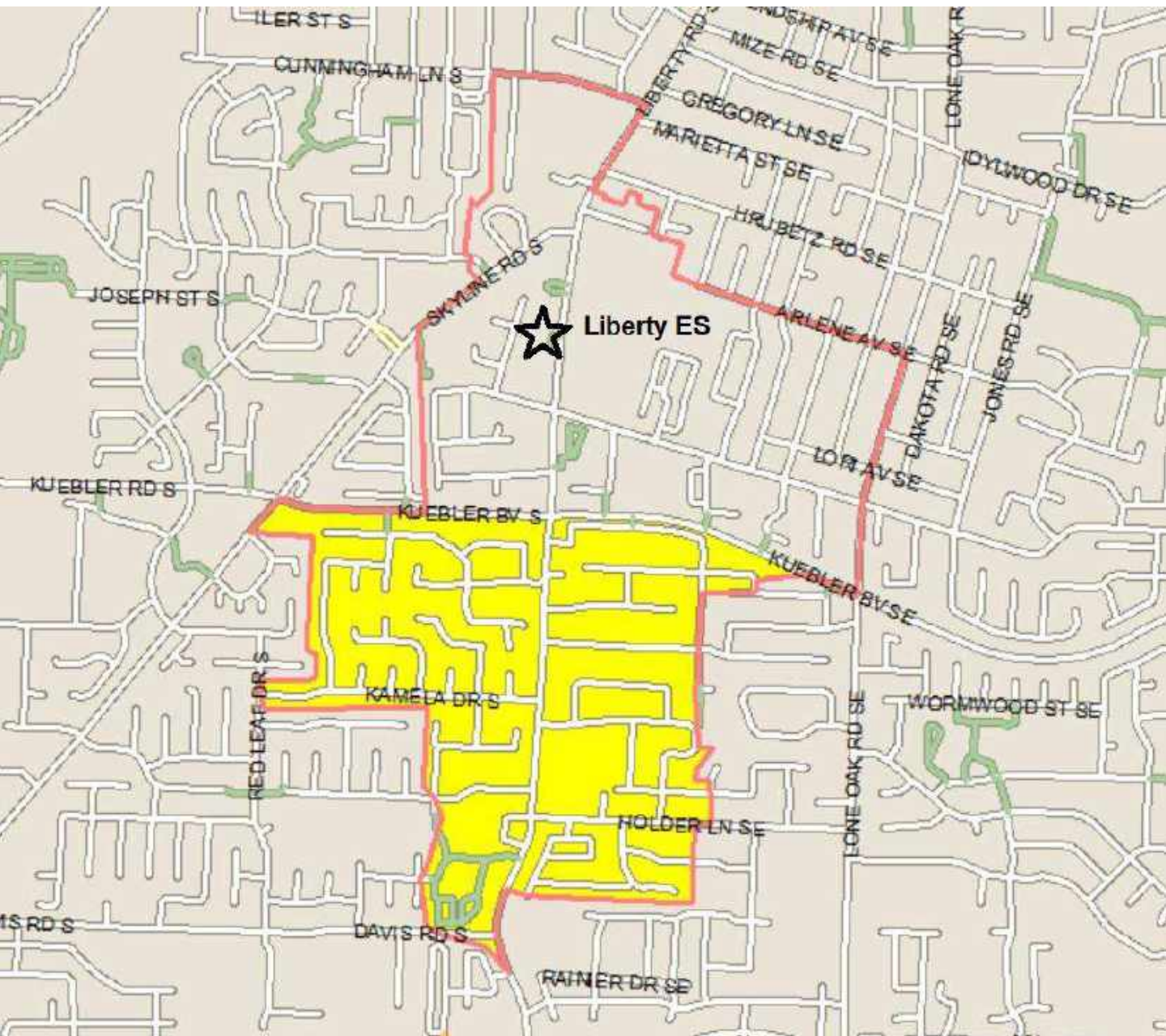
South hazard area: Lack of designated crossing for students to cross to the west side of Sunnyside Rd SE and south side of Rees Hill Rd SE. Areas of missing walk path along Sunnyside Rd SE and Rees Hill Rd SE. (Approximate number of affected students: 30)

Crossler MS



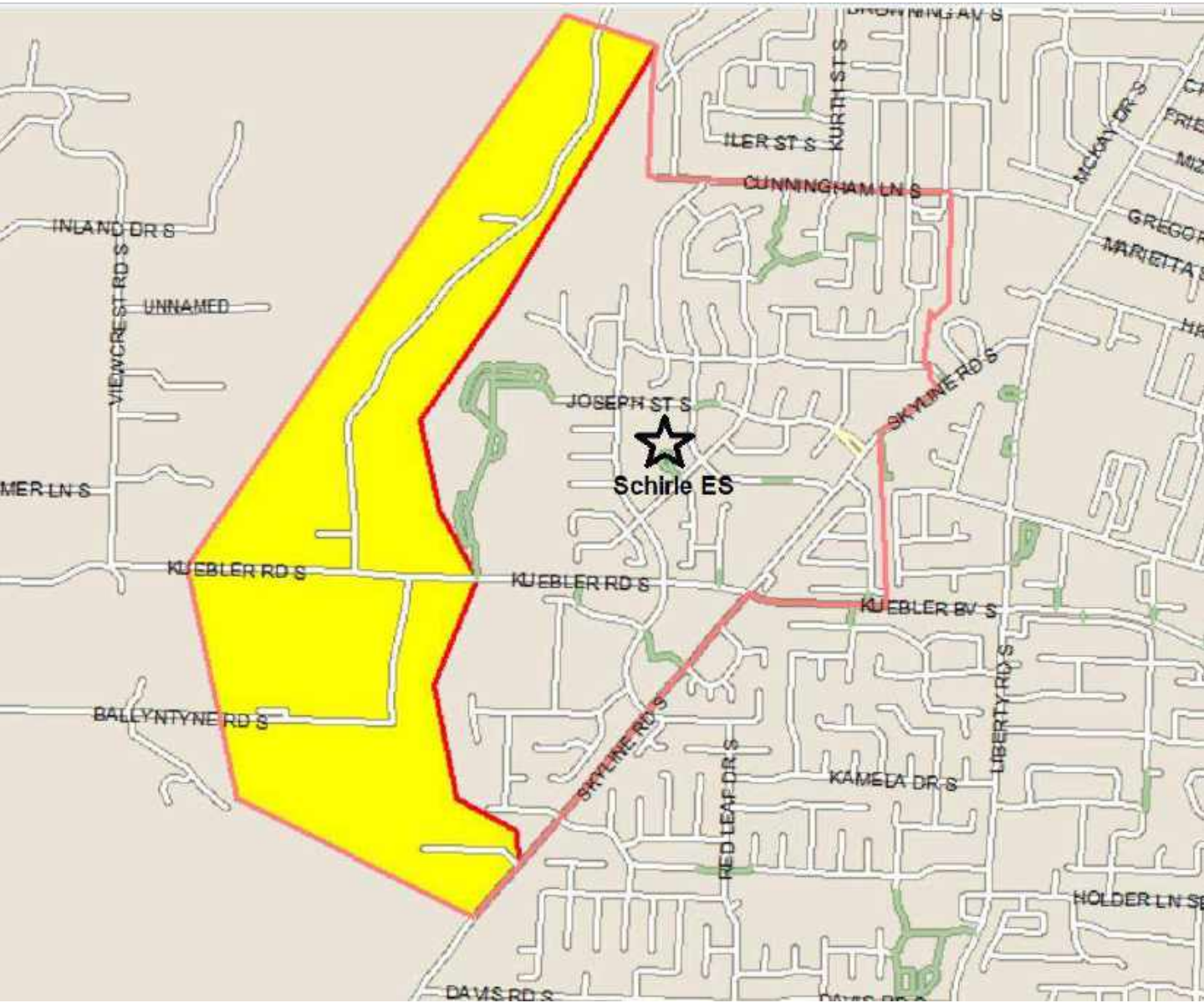
Hazard area: Areas of missing sidewalk along Skyline Rd S, Davis Rd S, Liberty Rd S, Jory Hill Rd S, and Rees Hill Rd S. Lack of designated crossings on Liberty Rd S (south of the school), and Skyline Rd S (for students living southwest of Kuebler Rd S and Skyline Rd S). (Approximate number of affected students: 152, primarily in the area northwest of Kuebler Rd S and Skyline Rd S)

Liberty ES



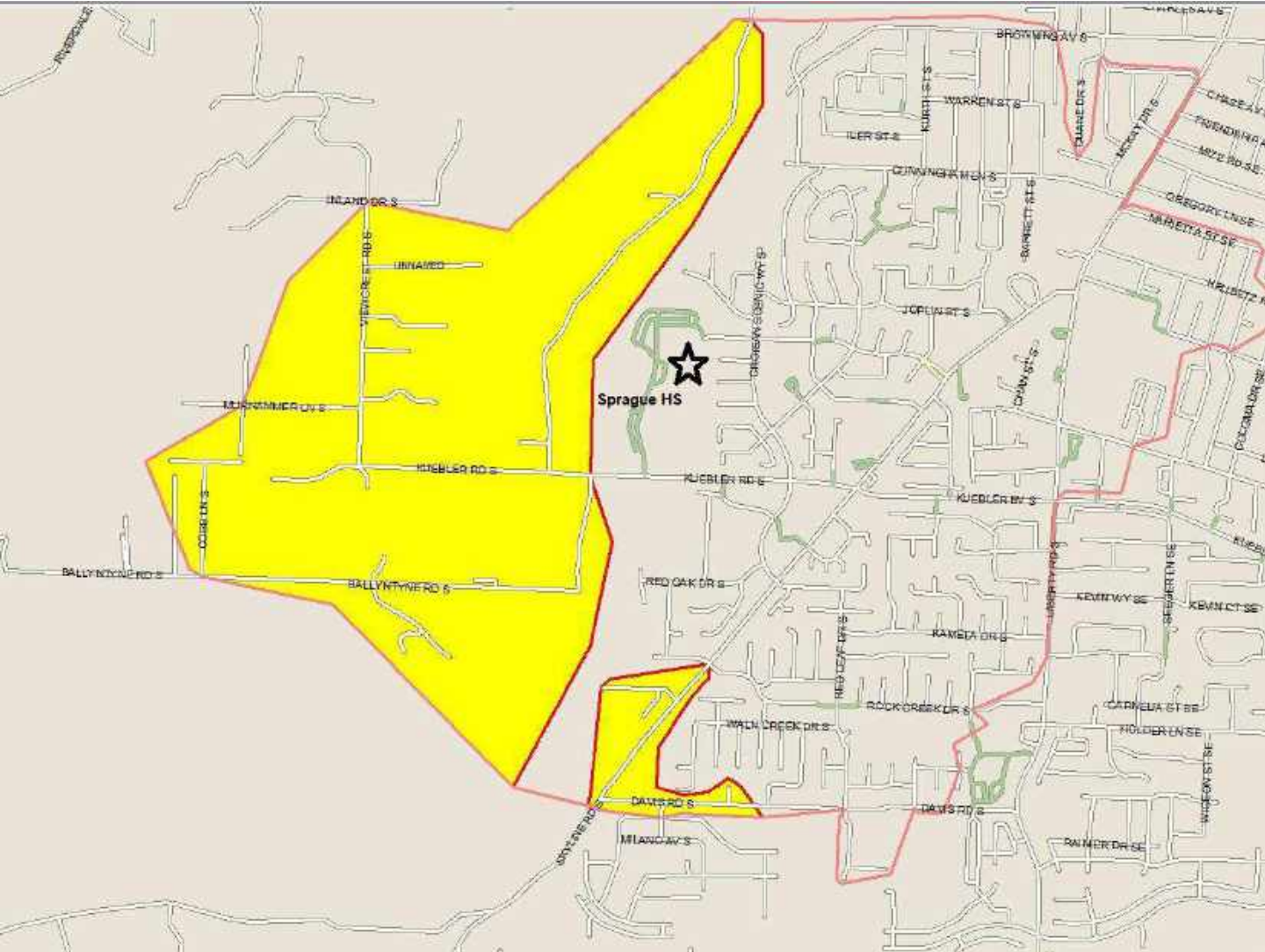
Hazard area: Lack of designated crossing for students crossing to the south side of Kuebler Rd S. (Approximate number of affected students: 91)

Schirle ES



Hazard Area: Areas lacking walkway along Kuebler Rd S, Skyline Rd S and Croisan Creek Rd S. (Approximate number of affected students: 14)

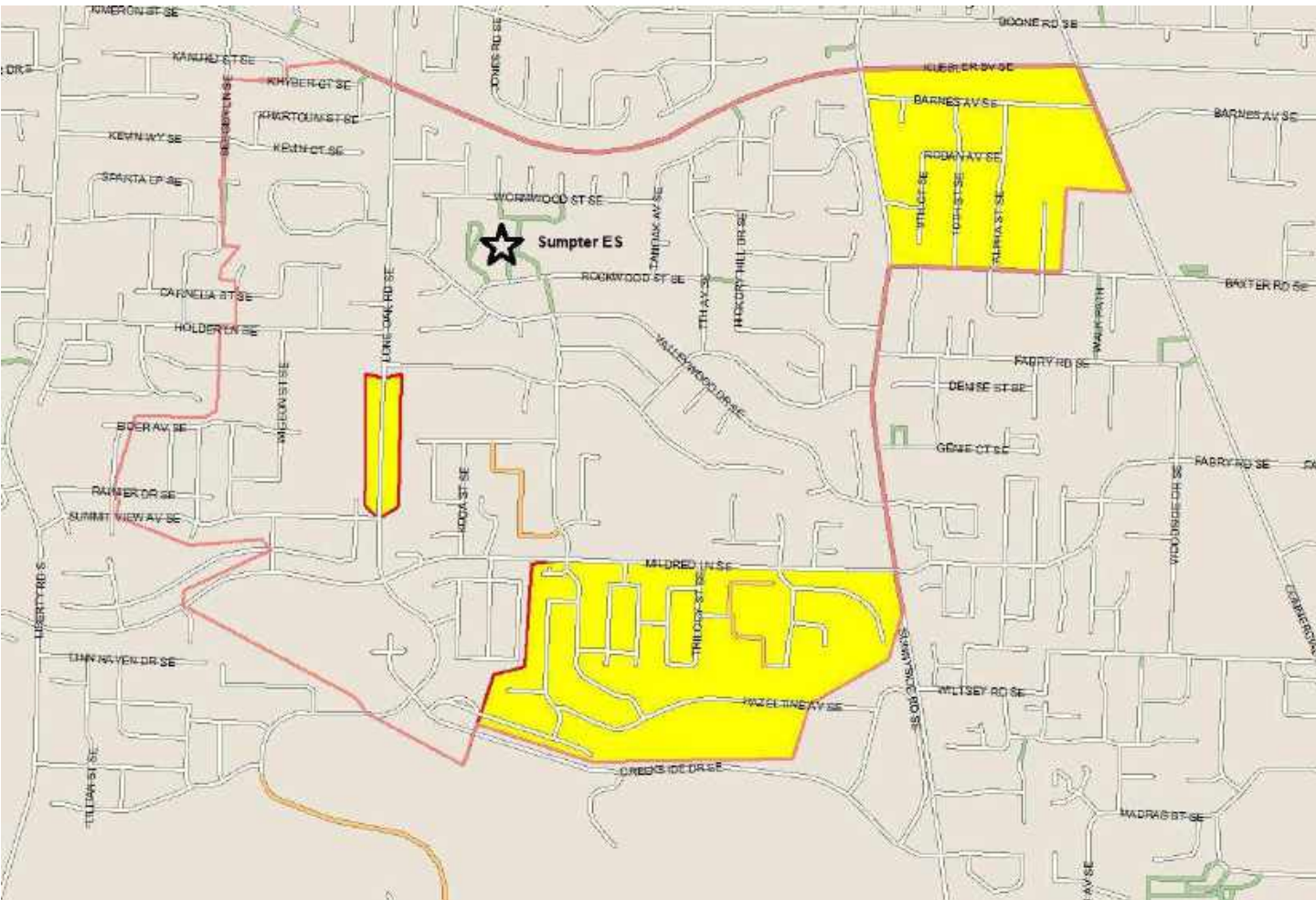
Sprague HS



East hazard area: Areas lacking walk path along Skyline Rd S
(Approximate number of affected students: 7)

West hazard area: Areas lacking walk path along Kuebler Rd S,
Ballyntyne Rd S, Viewcrest Rd S, and Croisan Creek Rd S. (Approximate
number of affected students: 26)

Sumpter ES



Northeast hazard area: Lack of designated crossing for students to cross to the east side of Sunnyside Rd SE. Areas of missing walkway along Sunnyside Rd SE. (Approximate number of affected students: 60)

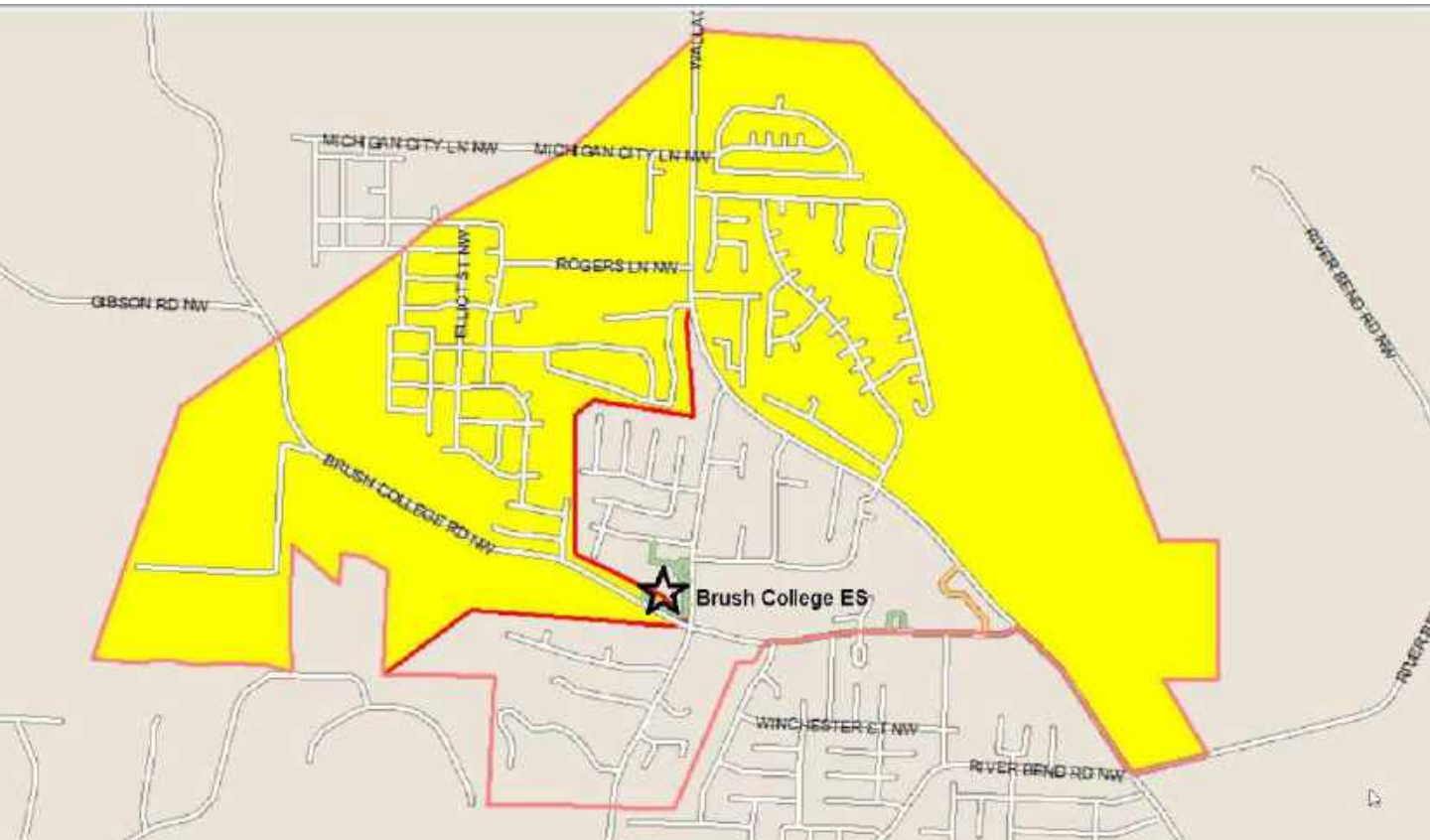
Southeast hazard area: Areas of missing walk path along Sunnyside Rd and Mildred Ave SE. (Approximate number of affected students: 50)

West hazard area: Areas of missing walk path along Lone Oak Rd SE. (Approximate number of affected students: 0)

West Salem HS Feeder Area



Brush College ES



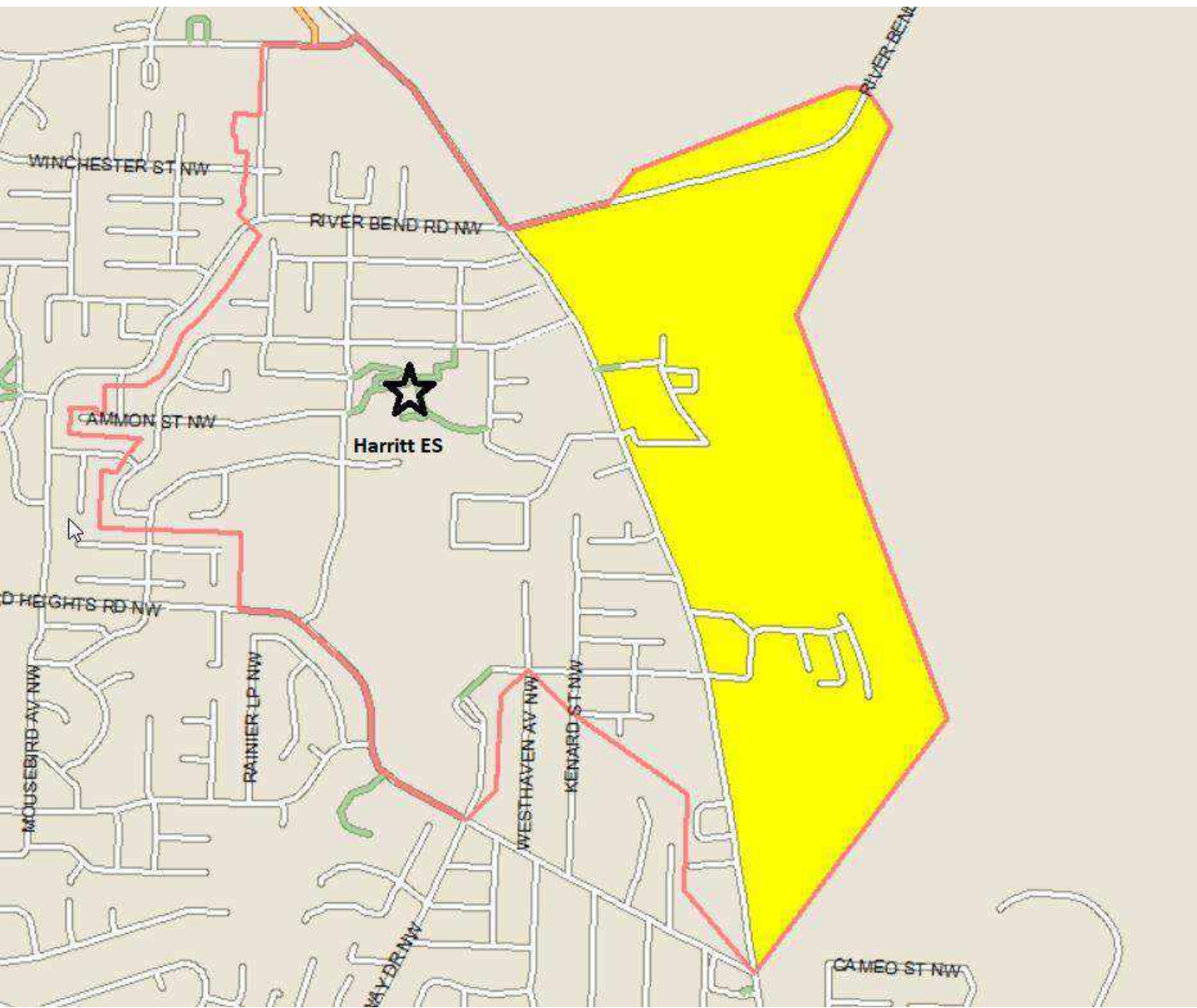
Hazard area: Missing walk paths along Brush College Rd NW. Lack of designated crossings along Wallace Rd NW at Deering Dr NW and Rogers Ln NW. Missing walk paths along Deering Dr NW and Ellen Ln NW. Lack of designated crossing for students crossing to the east side of Wallace Rd NW. (Approximate number of affected students: 91)

Chapman Hill ES



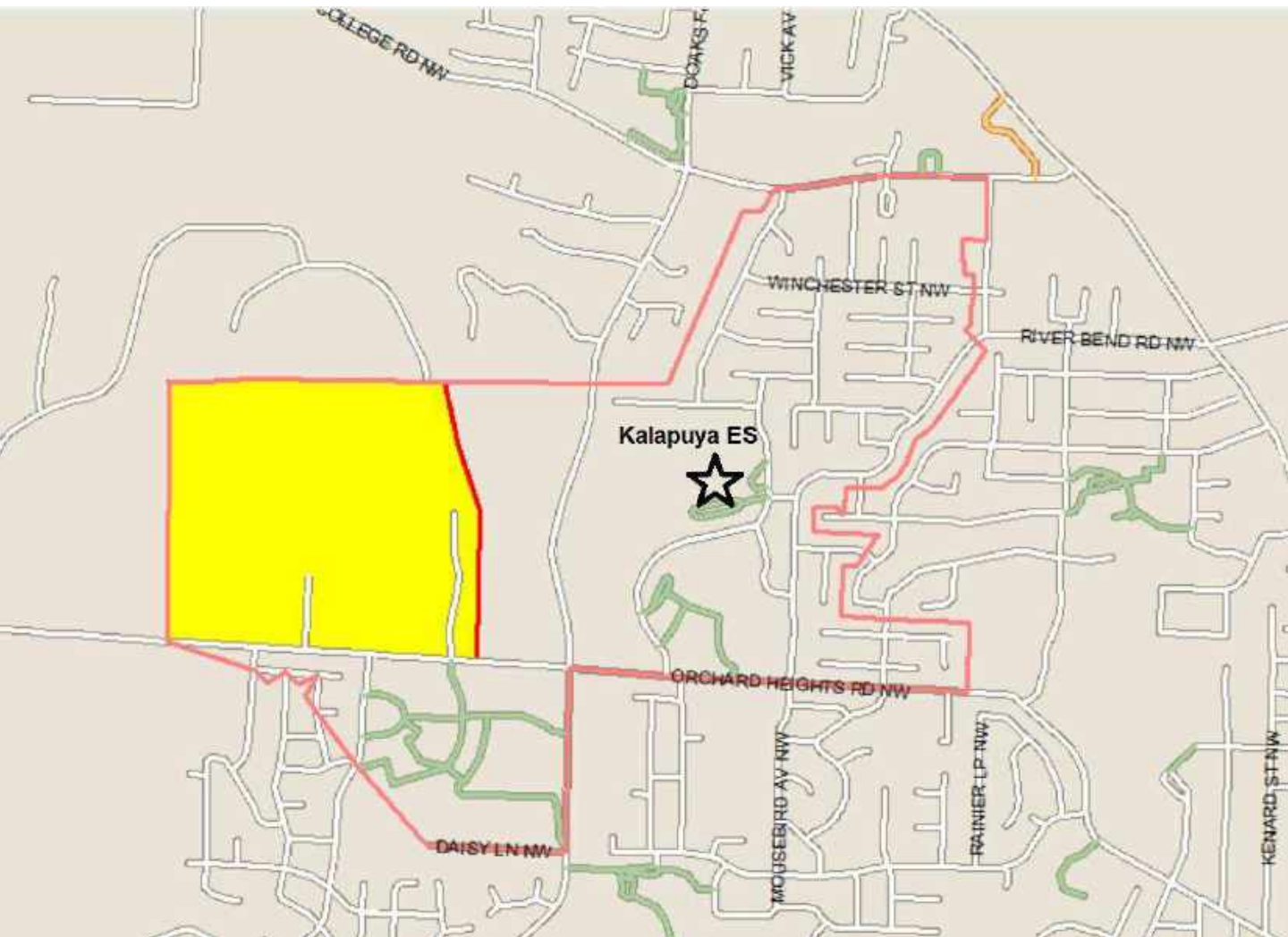
Hazard area: Lack of designated crossing for students crossing to the southwest side of Glen Creek Rd NW and Doaks Ferry Rd NW. (Approximate number of affected students: 8)

Harritt ES



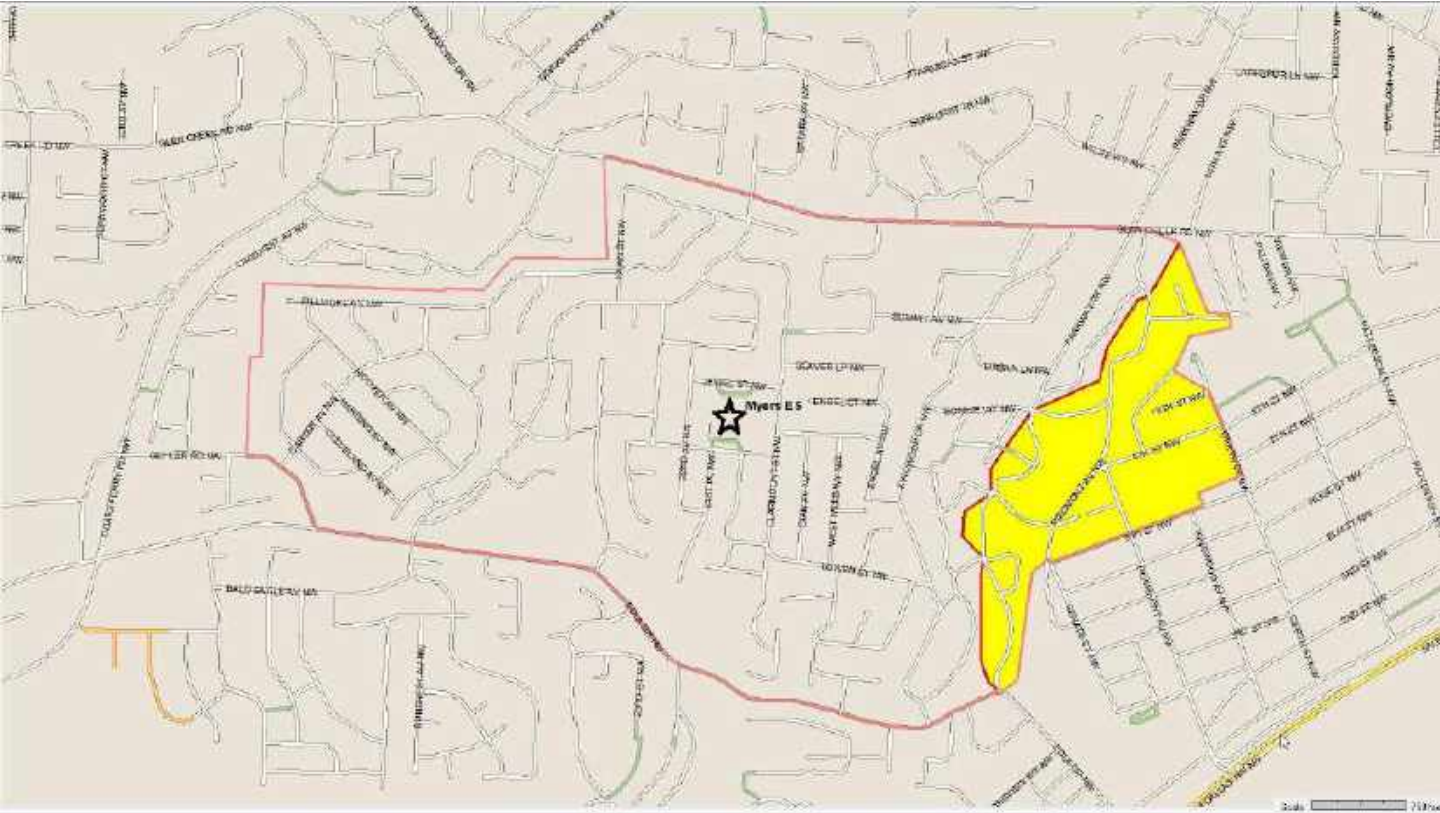
Hazard area: Lack of designated crossing for students living on the east side of Wallace Rd NW. Areas of missing walk path along River Bend Rd NW. (Approximate number of affected students: 102)

Kalapuya ES



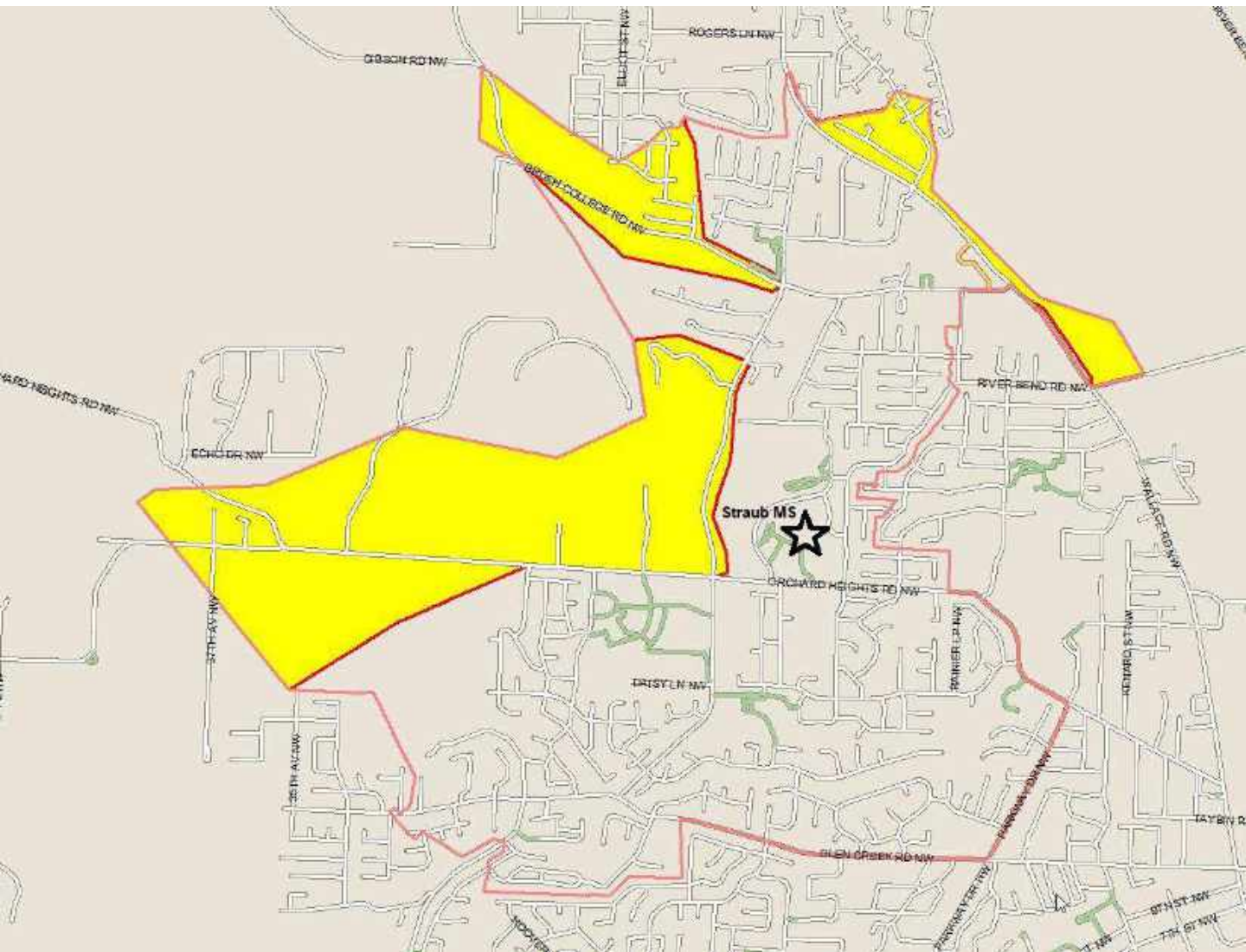
Hazard area: Areas of missing walk path along north side of Orchard Heights Rd NW. (Approximate number of affected students: 3)

Myers ES



Hazard area: Areas of missing walk path/designated crossing along Cascade Dr NW. (Approximate number of affected students: 64)

Straub MS

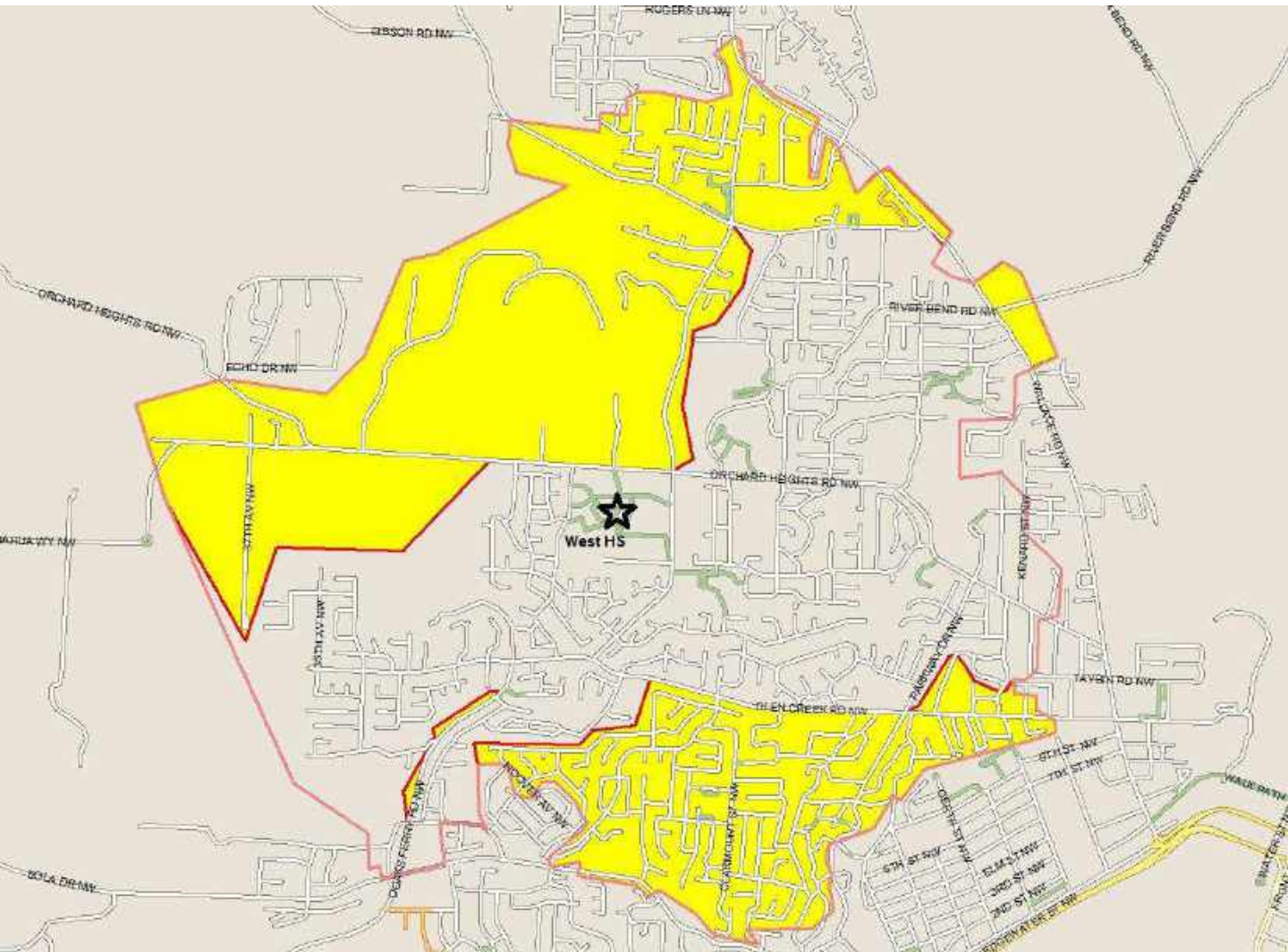


Western hazard area: Areas of missing walk path along Orchard Heights Rd NW. (Approximate number of affected students: 10)

Northern hazard area: Areas of missing walk path along Brush College Rd NW. (Approximate number of affected students: 10)

Eastern hazard area: Lack of designated crossing along Wallace Rd NW for students living on the east side. (Approximate number of affected students: 0)

West Salem HS



Northern hazard area: Areas of missing walk path along Orchard Heights Rd NW, Doaks Ferry Rd NW, and Brush College Rd NW. (Approximate number of affected students: 108)

Southern hazard area: Areas of missing walk path along Glen Creek Rd NW. (Approximate number of affected students: 225)

Eastern hazard area: Lack of crossing at Wallace Rd NW. (Approximate number of affected students: 1)

APPROVAL OF GRANT ACCEPTANCE

Background/Discussion

Grant funds for special projects, which are consistent with district goals and objectives, are recognized as desirable funding sources. Each year millions of dollars in grant fund budgets are submitted to the school board for approval.

**GJ824 ESSER III Title VI Native Education Investment
Native Education Program**

ODE’s Office of Indian Education is offering ESSER III grants to the current Title VI Indian Education awardees, based on student count. Funds will be available from Feb 2024 to September 2024.

Funding Breakdown:		\$130,200
Instruction	\$75,128	
Support Services	\$51,965	
Enterprise and Community Services	\$3,107	

Funding Source:
ODE

Recommendation/Board Action

Staff recommends the board approve the grant/contract budgets and authorize the director of budget and financial services to enter into a contract with the organizations in the above listed grant/contract awards. Additionally, the board is requested to authorize an inter-fund loan, if necessary, from the General Fund to the Special Revenue Fund for the period between program expenditures and the receipt of program reimbursement. Money so loaned will be returned to the General Fund.

**CHILD ABUSE PREVENTION MONTH
PROCLAMATION**

Background/Discussion

The Child Abuse Prevention Month Proclamation recognizes the importance of our families, schools, and community working together to prevent child abuse. April is Child Abuse Prevention Month, and each year our district signs a proclamation to help raise awareness and encourage our community to help improve the well-being of children.

Recommendation/Board Action

Staff recommends the board approve the Child Abuse Prevention Month Proclamation.



**CHILD ABUSE PREVENTION MONTH
PROCLAMATION**

WHEREAS the health and viability of our community are dependent upon the investment in our most vulnerable children; and

WHEREAS in 2022 there were 10,711 reported victims of child abuse and neglect in Oregon, of which 1,389 were victims in Marion and Polk Counties combined; and

WHEREAS we encourage all members of the community to become aware of the issues involved in the prevention of harm to young people so that the next generation will be safe, strong, and successful; and

WHEREAS by strengthening families and providing safe, stable, and nurturing environments that are free from violence, abuse, and neglect, opportunities are created for children’s optimal growth and success, ensuring a secure future for our communities, where the needs of children are a priority, and the needs of families are met; and

WHEREAS passage of Senate Bill 415, effective January 1, 2020, added school board directors to the list of mandatory reporters of child abuse; and

WHEREAS Board Governance Policy 4 Board Member Code of Conduct states: “Board members acknowledge their responsibility as mandatory reporters of child abuse and will educate themselves on requirements through district trainings and/or other means,” and by so doing, board members demonstrate their individual and collective commitment to the safety of children in our community;

NOW, THEREFORE, the Board of Directors of Salem-Keizer Public Schools asks everyone to join together in protecting our children and does hereby proclaim April 2024 as Child Abuse Prevention Month.

Karina Guzman Ortiz, Chairperson, Board of Directors
Salem-Keizer Public Schools

Date

**ARAB AMERICAN HERITAGE MONTH
PROCLAMATION**

Background/Discussion

The Arab American Heritage Month Proclamation recognizes the importance of educating ourselves and our community about the history, culture, contributions, and harmful misconceptions about Arab Americans and people with Arab heritage in our community. Arab American Heritage Month supports moving forward and working together to make all students, families, staff, and community members feel safe and welcome in our school communities.

Recommendation/Board Action

Staff recommends the board approve the Arab American Heritage Month Proclamation.



ARAB AMERICAN HERITAGE MONTH PROCLAMATION

WHEREAS Oregon became the second state to permanently recognize Arab American Heritage Month when in 2021, former Governor Kate Brown signed into law House Bill 2914; and

WHEREAS the Arab world is diverse and encompasses people with heritage from 22 countries, including Algeria, Bahrain, Comoros, Djibouti, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Oman, Palestine, Qatar, Saudi Arabia, Somalia, Sudan, Syria, Tunisia, the United Arab Emirates and Yemen; and

WHEREAS the Arab nations are ethnically, politically, and religiously diverse but share a common cultural and linguistic heritage that connects them to one another in Arab heritage; and

WHEREAS 91 students currently in our schools learned Arabic as their first language, bringing culturally rich and linguistic assets to our school communities; and

WHEREAS the month has been named *Arab American* Heritage Month but is nonetheless a celebration of the heritage, culture, history, and contributions of ALL Arab community members; and

WHEREAS there is a growing need for language and cultural support, and Salem-Keizer Public Schools' Arabic Native-Language Specialist and Community School Outreach Coordinator serve as crucial resources for Arab families and students; and

WHEREAS for more than a century, Arab Americans have made valuable contributions to virtually every aspect of American society: in medicine, law, business, education, technology, government, military service, math, science, culture and helped to build a better community; and

WHEREAS the history of Arab Americans in the U.S. remains neglected or defaced by misconceptions, bigotry, and anti-Arab hate in the forms of targeted crimes and speech; and

WHEREAS Arab American issues, such as civil rights abuses, harmful stereotyping and bullying must be combated in the forms of education and awareness; and

WHEREAS Salem-Keizer Public Schools condemns such harassment and violence across the country and within our community; and

WHEREAS Arab community members share an equal desire to see a peaceful and diverse society, where every individual feels safe, welcome, and included;

NOW, THEREFORE, the Salem-Keizer Public Schools Board of Directors proclaims April 2024 to be Arab American Heritage Month and invites our community to join in learning about the rich culture, history and contributions of our students and staff of Arab heritage and also in making this a time for education and awareness so that Salem-Keizer continues moving forward and working together to make all students, families, staff and community members feel safe and welcome in our district.

Karina Guzmán Ortiz, Chairperson, Board of Directors
Salem-Keizer Public Schools

Date

PERSONNEL ACTIONS

Licensed Actions

Last	First	Location	Start Date	End Date	Status
Cruz	Danielle	McKay High School	04/24/24	06/17/24	Temporary part-time
Gentry	Isaiah	McNary High School	04/03/24	06/17/24	Temporary part-time
Giscombe	Tara	Student Services	03/20/24	06/17/24	Temporary part-time
Seagren	Cheryl	Hammond Elementary	04/10/24	06/17/24	Temporary part-time
Wood	Kristina	Whiteaker Middle School	04/03/24	06/17/24	Temporary part-time

Last	First	Location	Start Date	End Date	Status
Arellano	Daniel	Auburn Elementary	04/01/24	06/17/24	Temporary full-time
Bissell	Gillian	Parrish Middle School	03/05/24	06/17/24	Temporary full-time
Burnett	Donna	Roberts High School @ Chemeketa	04/22/24	06/17/24	Temporary full-time
Chetock	Autum	Kalapuya Elementary	03/20/24	06/17/24	Temporary full-time
Cisneros Rico	Nancy	Grant Elementary	04/08/24	06/17/24	Temporary full-time
Fish	Bethany	Richmond Elementary	04/15/24	06/17/24	Temporary full-time
Fitzsimmons	Victoria	Englewood Elementary	04/01/24	06/17/24	Temporary full-time
Gardner	Ashlie	McKinley Elementary	04/01/24	06/17/24	Temporary full-time
Golden	Kelsey	Kalapuya Elementary	04/08/24	06/17/24	Temporary full-time
Madlangbayan	Terence	North Salem High School	04/03/24	06/17/24	Temporary full-time
Titarenko	Roman	Whiteaker Middle School	04/03/24	06/17/24	Temporary full-time
Wetzel	Sheryl	Kennedy Elementary	04/01/24	06/17/24	Temporary full-time

**STUDENT INVESTMENT ACCOUNT (SIA) FINANCIAL AUDIT REPORT
FOR SCHOOL YEAR 2022-23**

Background/Discussion

The Student Investment Account (SIA) is a multi-year state funding source. Through a stakeholder engagement process, SKPS developed 11 strategies that focused on academic, social emotional and behavioral health. Our feedback from families and student data focused us on students of color; students with disabilities; emerging bilingual student; students navigating poverty, homelessness, and foster care; and other student groups that have historically experienced academic disparities.

To ensure ongoing stakeholder input into use of SIA funds, the district created the SIA Advisory Committee, a group of community, family, and staff members who meet monthly to learn about fund use and provide input into essential questions related to our strategies.

As we have transitioned into the 2023-24 school year, SIA is now braided into our Integrated Plan 23-27 and shares common outcomes and strategies with other grants like High School Success, Perkins/CTE, Early Indicator and Intervention Systems and ESSA (CSI/TSI). The goal of our Integrated Plan is to meet Longitudinal Performance Growth Targets (LPGTs) codesigned by SKPS and ODE in spring 2023.

[Oregon Revised Statute \(ORS\) 327](#) requires SIA grantees to complete a progress review and financial report on an annual basis and provide opportunity for public comment during a board meeting. The annual report was presented to the board at the November 14, 2023, board meeting, and now the financial report comes before the board. The financial audit of our SIA grant is completed as part of our entire audit by our independent auditors Grove, Mueller & Swank, P.C., a certified public accounting firm.

The goal of the independent audit is to provide reasonable assurance that the financial statements of the district for the fiscal year ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an *unmodified opinion* that the district's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The results of the audit are posted within our Annual Comprehensive Financial Report located on our website.

- 2022-23 Annual Comprehensive Financial Report:
<https://resources.finalsite.net/images/v1704314347/salkeizk12orus/ah027nfedt1ufwax0z9n/comprehensive-annual-financial-report-2023.pdf>
- 2022-23 SIA Annual Report:
<https://resources.finalsite.net/images/v1700007558/salkeizk12orus/zmk0swefb3tkmoqpaezx/sia-annual-report-2022-23.pdf>

Recommendation/Board Action

This report is presented as information.



District 24J

Salem-Keizer Public Schools

In Marion & Polk Counties in the State of Oregon

Our Vision: All students graduate and are prepared for a successful life.



Annual Comprehensive Financial Report

For the year ended June 30, 2023

Financial Services Department
2450 Lancaster Drive NE Suite 220
Salem, OR 97305
503-399-3021

Salem-Keizer Public Schools is an affirmative action/equal opportunity institution.

SALEM-KEIZER SCHOOL DISTRICT 24J
Salem, Oregon

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Christy Perry, Superintendent (Through June 30, 2023)
Andrea Castañeda, Superintendent (As of July 1, 2023)

Prepared by:
Financial Services Department



Our Vision:

All students graduate and are prepared for a successful life.



District 24J

2450 Lancaster Drive NE • Salem, Oregon 97305

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INTRODUCTORY SECTION





ANDREA CASTAÑEDA, Superintendent
2450 Lancaster Drive NE • PO Box 12024
Salem, Oregon 97309-0024
503-399-3001

December 13, 2023

Community Members and School Board
Salem-Keizer School District No. 24J
Salem, Oregon

Dear Stakeholders:

Oregon Revised Statutes regarding Municipal Audit Law and State Financing of Public Schools require that school districts publish audited financial statements within six months of the close of each fiscal year. A Securities Exchange Commission rule requires that a district that has issued municipal bonds file annual financial statements with the Municipal Securities Exchange Repository through Electronic Municipal Market Access (EMMA). Pursuant to these requirements, Salem-Keizer School District 24J (District) hereby issues its annual comprehensive financial report for the fiscal year ended June 30, 2023. This report is presented in conformity with accounting principles generally accepted in the United States of America. The financial statements of the District were audited in accordance with auditing standards generally accepted in the United States of America by a certified public accounting firm licensed in the State of Oregon.

This report consists of District management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. Management asserts that, to the best of its knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been audited by Grove, Mueller & Swank, P.C., a certified public accounting firm. The goal of the independent audit was to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The Independent Auditor's Report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the District was part of a broader, federally mandated Single Audit, as required by the provisions of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements but also on the District's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Compliance Section of this report.

Accounting principles generally accepted in the United States of America 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's MD&A can be found immediately following the report of the independent auditor.

District Profile

The District is one of 19 public school districts located in Marion and Polk counties, Oregon. It is one of the top three largest of the 197 school districts in Oregon. The District provides public education programs from preschool through grade 12, as well as community transition programs for students ages 18-21. The District is required to report the number of students per school year to the state based on Average Daily Membership (ADM). ADM is the average number of full-time students enrolled in District schools and programs every day over the course of the entire school year, compared to student enrollment, which is a snapshot on a given day of the headcount of all students enrolled. The District's ADM was 38,343 in fiscal year 2022-23.

Salem-Keizer School District was organized in January of 1855 by the County Superintendent, William P. Pugh. At that time, the District consisted of a log cabin school at the southwest corner of Marion and Commercial streets. Today, the District consists of 42 elementary schools, 11 middle schools, eight high schools, four district-sponsored charter schools, and one state-sponsored charter school that is located within its boundaries. Located in Marion and Polk counties, the District serves cities within those counties, primarily Keizer and Oregon's state capital, Salem. It covers 172 square miles of Marion and Polk counties.

In May 2018, voters approved general obligation bonds of \$619.7 million. The bond proceeds are being used for construction projects throughout the District.

In 2022-23, management staff included the superintendent, assistant superintendent of secondary, assistant superintendent of elementary, chief operations officer, director of community relations & communications, executive director of human resources, three directors of elementary education, director of middle school education, director of high school education, director of curriculum and instruction for elementary, director of curriculum and instruction for secondary, director of student services, director of student equity, access and advancement, director of technology and information services, director of budget and financial services, and director of strategic initiatives. The District employed 192 management staff, which included the positions described above, as well as principals, assistant principals, athletic directors, department managers, and supervisors. It employed 2,579 licensed staff (teachers, counselors, and other licensed professionals) and 2,553 classified staff (instructional assistants, custodians, bus drivers, and support staff).

Under Oregon law, the District is considered a financially independent, special-purpose municipal corporation and is responsible for educating all children residing within the boundaries of the District. The District discharges this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs and courses of study, including vocational programs and programs for students with disabilities, in accordance with state standards; and carrying out programs for transportation and feeding of pupils in accordance with District, state, and federal guidelines.

The District's governing board, the Salem-Keizer School Board, is organized under Section 332 of the Oregon Revised Statutes. The Salem-Keizer School Board is elected on a district-wide basis and is the governing body of the District. It is composed of seven community members and has oversight responsibility, which includes, but is not limited to, the hiring of the superintendent, the adoption of the annual budget, and negotiations of collective bargaining agreements. There is also one student advisor appointed to the board. The board operates under a Policy Governance structure by setting overarching guidance related to student achievement and approving Executive Limitations that establish operational, ethical, and legal boundaries for District staff and decision-making. The budget committee, established by statute and composed of seven appointed volunteer members of the community and the Salem-Keizer School Board, reviews the superintendent's recommended budget, and approves the annual budget, which is forwarded to the Salem-Keizer School Board for final adoption.

The financial reporting entity consists of a primary government. The District is a primary government because it has a nonpartisan elected governing body, is legally separate, and is fiscally independent of other state or local governments. Component units must be reported as part of the primary government if they meet a fiscal dependency criterion and a financial benefit or burden relationship exists as defined under the Governmental Accounting Standards Board (GASB) Statement No. 61. The District has determined that its sponsored charter schools should not be reported as component units. Operations of these schools are the responsibility of their individual boards and many of the schools no longer utilize licensed District staff for instruction. The District accounts for activity with charter schools in a separate fund within its internal service funds.

The State of Oregon requires the District to adopt an annual budget per Oregon Revised Statutes (294.305 through 294.565 inclusive). Oregon Budget Law specifies a process and format for a district's annual budget preparation and presentation. A school district is required to publish a budget using at least a "minimum chart of accounts," which includes fund, function, and object. Each year, the District follows a process to develop and adopt a budget for the following school year. The District's budget committee receives the proposed budget from the superintendent, takes public testimony, deliberates, and approves the budget with a recommendation to the school board for final adoption. The school board normally adopts the budget in early June. Once adopted, the budget represents the financial plan for the District. It contains estimates of revenues and expenditures needed to support the program offerings of the District for a single fiscal year. The budget is prepared for all funds, which include governmental funds and the fiduciary fund. The annual expenditure budget serves as the foundation for the District's financial planning and control since revenue is an estimate. Actual expenditures may not exceed the appropriated amount of the budget by function and fund. Changes to the budget must be adopted by the school board if expenditures will adjust any one fund by 10% or less per ORS 294.471. If fund expenditures will be increased by more than 10%, a supplemental budget must be adopted per ORS 294.473.

The Oregon Department of Education provides report cards of school and district data called the “Oregon At-A-Glance District Profile”. The reports include, but are not limited to, student enrollment, District and State academic goals, demographics, and outcomes. The “District Environment”, “Academic Success” and “High School Success” sections of these reports compare to the Oregon averages. In the Salem-Keizer SD 24J report card for 2022-23, the District was within two percentage points of the Oregon averages for the three “High School Success” metrics relating to graduation and five-year completion. The “Demographics” section highlights that there are 112 languages spoken in Salem-Keizer schools. The District’s “At-A-Glance Profile” and reports by district or by school can be found on the following website:

<https://www.ode.state.or.us/data/reportcard/reports.aspx>.

It is the District’s intent to remain centered on student achievement through implementation of its Strategic Plan. The Strategic Plan has five distinct components with goals to accomplish them: implement data-driven systems, leadership development, improve instruction, effective operations, and inclusive culture and community. At the core of the Strategic Plan is the goal for Equitable Student Outcomes and to live out our vision that *“All students graduate and are prepared for a successful life.”* The District’s Strategic Plan is on the District’s website: www.salkeiz.k12.or.us.

Economic Condition

The District is located within Marion and Polk counties. Both counties are located south of the Portland metropolitan area in the center of the Willamette Valley. The city of Salem is the capital of the state, as well as the county seat for Marion County, and is the state’s third largest city. The city of Keizer is the state’s sixteenth largest city. Marion County is the largest producer of agricultural products of all of Oregon’s counties, and Polk County has the second largest viticulture region in the state. Other industries in the counties are forest products, manufacturing, and education. There are two private universities and a community college located in Salem: Willamette University and Corban University are private liberal arts colleges, which offer bachelor’s and master’s degree programs; Chemeketa Community College is a public community college, which offers associate degrees and technical programs. Government agencies employ approximately 23 percent of the population in Salem. Major employers include the State of Oregon, the District, federal agencies, Salem Health, Marion County, Chemeketa Community College, and City of Salem.

The District receives approximately 75 percent of its General Fund revenue from state-controlled sources. The District’s largest expense is labor and associated costs, which includes the Oregon Public Employees Retirement System (PERS). Both Marion and Polk counties have tax abatements which totaled approximately \$1.2 million for the District this year. The District does not expect long-term, detrimental effects from tax abatements. The average age of the school buildings is 53 years. The projected ADM for fiscal year 2023-24 is 38,009.

The District had collective bargaining agreements with both unions that ended June 30, 2023. The District began successor bargaining with the Salem Keizer Education Association on April 6, 2023, and filed for mediation on September 26, 2023. The District began successor bargaining with the Association of Salem Keizer Education Support Professionals on April 24, 2023, and the union filed for mediation on November 1, 2023. The District and both parties have reached tentative agreements for certain articles but not collectively.

Awards and Acknowledgements

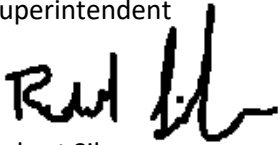
The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the Salem-Keizer School District 24J for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the 40th consecutive year the District achieved this prestigious award. To be awarded a certificate of achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Additionally, the Association of School Business Officials International (ASBO) awarded its Certificate of Excellence in Financial Reporting to the District for the 35th year.

The District thanks the entire Financial Services Department staff for their efforts and contributions to the annual comprehensive financial report and the members of the Salem-Keizer School Board for their continued support and dedication to the financial operations of the District.

Respectfully submitted,



Andrea Castañeda
Superintendent



Robert Silva
Chief Operations Officer



Sarah Head
Director of Budget & Financial Services





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Salem-Keizer School District 24J
Oregon**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Salem-Keizer School District 24J for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the 40th consecutive year that the District achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Salem-Keizer Public Schools District 24J

for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2022.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'John W. Hutchison'. The signature is written in a cursive style.

John W. Hutchison
President

A handwritten signature in black ink, reading 'Siobhán McMahon'. The signature is written in a cursive style.

Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



School Board

The Salem-Keizer Board is the policy-making body of our school district responsible for setting goals and working collaboratively to support equitable student outcomes. Each board member is elected by local voters to serve a four-year term without pay. Even though each member represents a zone in our district, the entire board works together to serve all students in Salem and Keizer. Board members receive mail at 2450 Lancaster Drive NE, Salem, Oregon 97305.

Oswaldo F. Avila

Board Director, Zone 1

Karina Guzmán Ortiz

Second Vice Chairperson, Zone 5

Marty Heyen

Board Director, Zone 2

Robert Salazar

Board Director, Zone 6

Ashley Carson Cottingham

Board Chairperson, Zone 3

María Hinojos Pressey

First Vice Chairperson, Zone 7

Satya Chandragiri

Board Director, Zone 4

Raylin Brennan

Student Advisor to the Board

Isaac McDonald

Student Advisor to the Board



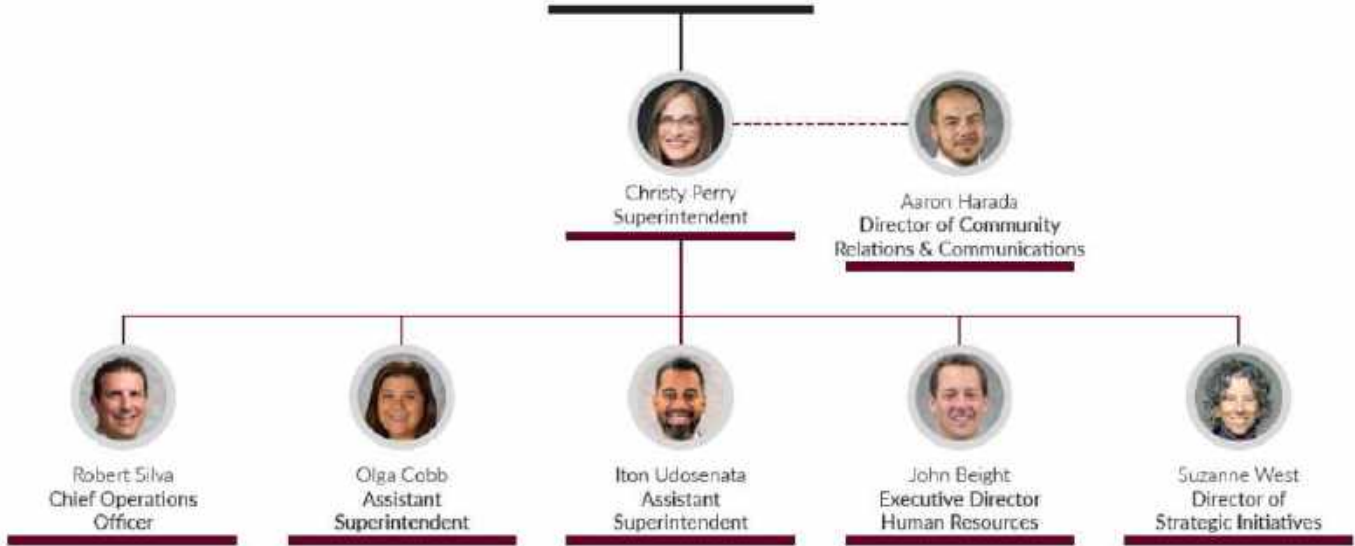
Leadership Organizational Chart

Executive Administration – Salem-Keizer Public Schools | Oregon District 24J

Board of Directors

Oswaldo F. Avila, Zone 1 | Marty Heyen, Zone 2 | Ashley Carson Cottingham, Zone 3

Satya Chandragiri, Zone 4 | Karina Guzmán Ortiz, Zone 5 | Robert Salazar, Zone 6 | María Hinojos Pressey, Zone 7



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT





GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT

School Board
Salem-Keizer School District 24J
Salem, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Salem-Keizer School District 24J (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Salem-Keizer School District 24J, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in the notes to the financial statements, the District has implemented Governmental Accounting Standards Board (GASB) Statement No. 96 *Subscription-Based Information Technology Arrangements*, in the current period, which resulted in changes to the presentation of Information Technology subscription related activity. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

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

Supplementary Information

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

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

Other Information Included in the Annual Comprehensive Financial Report (ACFR)

Management is responsible for the other information included in the ACFR. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Reports on Other Legal and Regulatory Requirements


Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2023 on our consideration of Salem-Keizer School District 24J's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 13, 2023, on our consideration of the District's 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.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 
Larry E. Grant, A Shareholder
December 13, 2023



MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Salem-Keizer School District 24J, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2023. We present this information in conjunction with the information furnished in our Transmittal Letter which can be found in the introductory section of this report, and with the District’s financial statements, which follow.

Financial Highlights

- During the 2022-23 fiscal year the District’s total, restated net position increased by \$62.4 million, to \$35.7 million.
- The District’s governmental funds reported a combined ending fund balance of \$295.6 million at June 30, 2023, a decrease of \$124.7 million from the prior year fund balance of \$420.3 million.
- At the end of the fiscal year, the unassigned fund balance for the General Fund was \$84.9 million, or 16% of total General Fund expenditures compared to \$98.8 million and 19% for the prior year.
- The District’s total outstanding long-term debt decreased \$46.0 million during the 2022-23 fiscal year due to bonded debt repaid during the year, based on the repayment schedules. Additionally, bond premiums totaling \$6.7 million were amortized during the year.
- The District’s net pension liability increased \$80.3 million, to \$337.6 million, during the 2022-23 fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District’s basic financial statements, which include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The focus is both on the District as a whole (government-wide) and the major individual funds. The dual perspectives allow the reader to address relevant questions, broaden a basis for comparison, and enhance the District’s accountability. This report also contains other supplementary information in addition to the basic 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. The accrual basis of accounting is used for the government-wide financial statements. These statements include:

- **The *Statement of Net Position*:** The *Statement of Net Position* presents information on all the District’s assets, deferred outflows of resources, liabilities and deferred inflows of resources as of the date on the statement with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- **The *Statement of Activities*:** The *Statement of Activities* presents information showing how the net position of the District changed over the most recent fiscal year by tracking revenues and expenses 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 and earned but unused compensated absences).

In the Statement of Net Position and the Statement of Activities, operations of the District consist of Governmental activities:

Governmental Activities: These activities outline the main functions of the District and are principally supported through Oregon’s State School Fund, property taxes, and other intergovernmental revenues. The governmental activities of the District include instruction, both regular and special education, support services, administration, operation and maintenance of plant services, student transportation services, child nutrition services, facilities services, operation of other non-instructional services, and interest on long-term debt.

Fund Financial Statements

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. 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. The Salem-Keizer School District 24J, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District fit into three categories: governmental funds, proprietary funds, and the fiduciary fund.

- **Governmental funds:** The *governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the Government-Wide financial statements. However, unlike the Government-Wide Financial Statements, Governmental Fund Financial Statements use the modified accrual basis of accounting and 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 *governmental activities*.

The District maintains 11 individual 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 Fund, Asset Replacement Fund, GO Debt Service Fund, PERS Pension Debt Service Fund, and 2018 Bond Capital Projects Fund, all of which the District considers major funds. Data from the other governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining statements elsewhere in this report.

- **Proprietary funds:** The District maintains one type of proprietary fund: Internal Service Funds. The District uses Internal Service Funds to account for risk management, insurance, printing, copying and central stores services, and a charter school services fund to account for the cost of District sponsored charter schools. Because these internal services recorded in the Internal Service Funds benefit governmental functions, they have been included within governmental activities in the Government-Wide Financial Statements. The District maintains three individual internal service funds. All these funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.
- **Fiduciary fund:** The Fiduciary fund accounts for resources held for the benefit of parties outside the District. The Fiduciary fund is not reflected in the Government-Wide Financial Statements because the resources of the fund are not available to support the District’s own programs. Due to their custodial nature, the fiduciary fund uses the economic resources measurement focus. The District has one fiduciary fund. The District uses a custodial fund to account for resources held for student activities and groups.

Notes to the Basic 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 Basic Financial Statements can be found immediately following the basic financial statements.

Other Information

This report presents certain required supplementary information concerning the District’s budget process. A schedule of revenues, expenditures and changes in fund balances – budget and actual has been provided for the General Fund and all major special revenue funds as required supplementary information. In addition, the required supplementary information contains information regarding the District’s pension plan and other post-employment benefits.

Other supplementary information for the other major funds and the combined nonmajor governmental funds and internal service funds and statistical information follows the required supplementary information.

Government-Wide Financial Analysis

Statement of Net Position

The Statement of Net Position presents the value of all the District’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Net position may serve over time as an indicator of the District’s financial position, but pension liability can cause significant changes year over year. As of June 30, 2023, District assets and deferred outflows exceeded liabilities and deferred inflows by \$35.7 million, which was an increase of \$62.4 million compared to a restated deficit net position of \$26.7 million as of June 30, 2022.

A portion of the District’s net position reflects its investment in capital assets net of accumulated depreciation (e.g., land, buildings, vehicles and equipment) and related outstanding debt (General Obligation Bonds and Leases) used for acquisition of some of the assets. The District uses these capital assets to provide services to students and other District residents. The capital assets acquired through this debt may not be used to liquidate these liabilities because the resources needed to repay this debt must be provided from other sources (generally property taxes) under the terms of the bond debt and lease agreements.

STATEMENT OF NET POSITION

	Governmental Activities	
	2023	2022*
Assets		
Current and Other Assets	\$ 401,165,301	\$ 528,106,867
Capital Assets	1,140,861,091	1,008,186,979
Net OPEB Asset - RHIA	6,704,356	6,439,575
Total Assets	1,548,730,748	1,542,733,421
Deferred Outflows of Resources	130,833,241	145,878,370
Liabilities		
Current Liabilities	231,490,463	234,455,633
Long-term Debt	898,264,113	943,189,544
Total OPEB Liability - RHIS	38,024,671	36,325,547
Net Pension Liability - PERS	337,565,369	257,260,647
Total Liabilities	1,505,344,616	1,471,231,371
Deferred Inflows of Resources	138,521,325	244,106,067
Net Position		
Net Investment in Capital Assets	415,623,395	408,195,811
Restricted for Special Purposes	519,550	950,455
Restricted for OPEB - RHIA	6,949,565	6,629,100
Unrestricted	(387,394,462)	(442,501,013)
Total Net Position, as Restated	\$ 35,698,048	\$ (26,725,647)

* FY 2022 restated: see Note 13 in the Basic Financial Statements

- Current and Other Assets declined \$126.9 million, primarily due to spend down of debt proceeds for construction.
- Capital Assets, which consist of the District’s land, buildings, building improvements, vehicles, equipment, subscription assets and lease assets increased \$132.7 million and represent 74% of total assets.
- Deferred Outflows of Resources represent deferred amounts on PERS pension and OPEB plans.
- The District’s largest liability is for the repayment of long-term debt, which consists of bonds payable, financed purchase, leases, and unamortized bond premiums, and represents 60% of total liabilities. Net Pension Liability – PERS represents 22% of total liabilities.
- Deferred Inflows of Resources mainly represent the differences between projected and actual investment earnings of the District’s pension and OPEB plans. See note 1 O (Deferred Outflows/Inflows of Resources) of the Notes to the Basic Financial Statements.

Statement of Activities

The District’s Change in Net Position on the Statement of Activities for fiscal year 2022-23 was an increase of \$62.4 million. This increase includes pension expense of (\$11.4) million and earnings on investments of \$14.7 million.

CHANGES IN NET POSITION

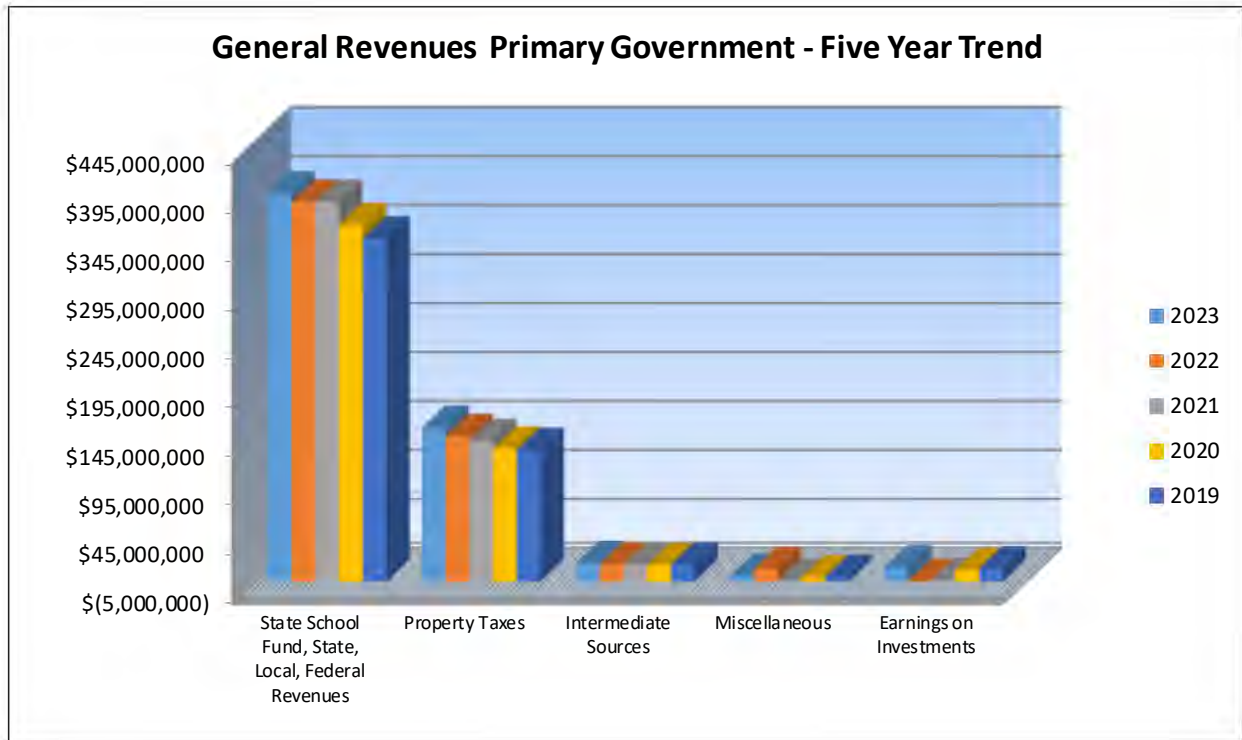
	Governmental Activities	
	2023	2022*
Revenues:		
Program Revenues:		
Charges for Services	\$ 29,897,043	\$ 26,334,288
Operating Grants and Contributions	148,943,200	131,911,910
Capital Grants and Contributions	8,464,924	23,881,582
General Revenues:		
Property Taxes	157,372,909	149,225,687
Revenue from Intermediate Sources	19,346,536	18,180,639
State School Fund - General Support	387,024,024	378,106,583
Other State and Local Sources	8,071,233	7,948,989
Federal - General Support	1,131,248	198,256
Unrestricted State and Local Sources	368,592	2,179,782
Gain on Sale of Capital Assets	40,247	141,719
Earnings on Investments	14,743,905	919,645
Miscellaneous	6,257,341	13,238,694
Total Revenues	781,661,202	752,267,774
Expenses:		
Instructional Services	386,987,524	373,548,655
Support Services	267,633,699	226,179,630
Community Services	4,240,867	3,523,672
Food Services	16,758,438	13,845,858
Facilities Services	4,575,412	4,988,379
Interest on Long-term Debt	39,041,567	41,085,225
Total Expenses	719,237,507	663,171,419
Change in Net Position	62,423,695	89,096,355
Net Position, Beginning of Year, as Restated	(26,725,647)	(115,822,002)
Net Position, End of Year	\$ 35,698,048	\$ (26,725,647)

* FY 2022 restated: see Note 13 in the Basic Financial Statements

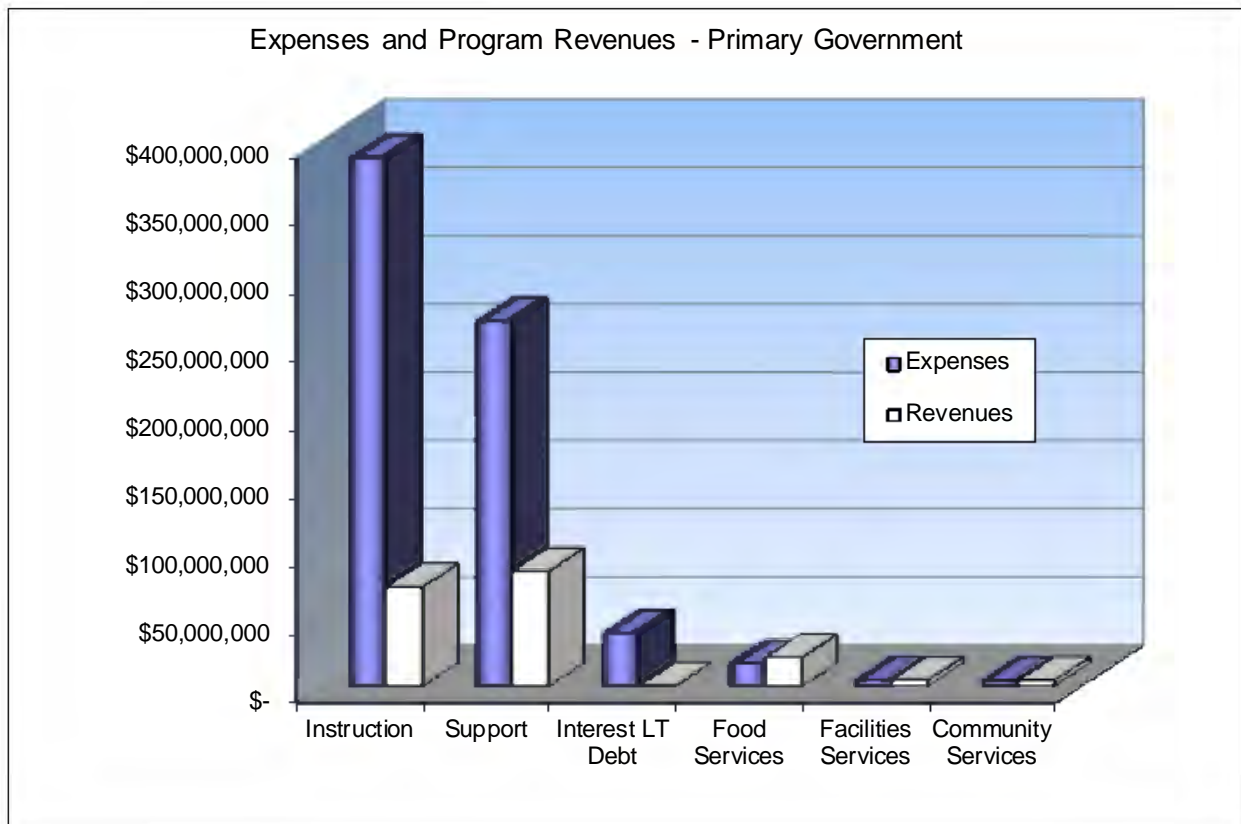
Other key elements of the change in the District’s net position for the year ended June 30, 2023 are as follows:

- Revenue from Operating Grants and Contributions increased by \$17.0 million, or 13%, for fiscal year 2022-23 related to the continuation of temporary grant funding relating to the COVID-19 pandemic. This revenue is expected to decline in subsequent years.
- State School Fund (SSF) revenue increased \$8.9 million year over year due to SSF allocations being allocated at 51% in the second year of the biennium.

The following chart shows General Revenues by Source for the Primary Government over five years.



The following chart compares expenses of the Primary Government with associated revenues for the current fiscal year.



Financial Analysis of the District’s Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District’s financing requirements. In particular, fund balance may serve as a useful measure of a government’s net resources available for spending at the end of a fiscal year.

At the end of June 30, 2023, the District’s governmental funds reported combined ending fund balances of \$295.6 million, a decrease of \$124.7 million in comparison with the prior year. This decrease was mainly from the decrease of pooled cash and investments of \$120.3 million during the 2022-23 fiscal year for construction projects funded by debt issuances from 2018 to 2021. The District had \$84.9 million of unassigned balance as of June 30, 2023.

General Fund

The General Fund is the primary operating fund of the District, and the majority of its revenue comes from state funding distributed through the State School Fund (SSF) by the Oregon Department of Education (ODE). The State of Oregon is the largest source of revenue for public education in Oregon. The Oregon Legislature allocates money to the State School Fund primarily from the State General Fund and lottery revenue. School Districts get 95.5% of the State School Fund dollars available less local revenue. Local revenues include tax offsets, local property taxes for school operations (specifically excludes taxes for voter approved general obligation bonds), common school fund, county school fund, federal forest, and state timber revenues.

SSF funding is distributed to Oregon school districts pursuant to a formula, the objective of which is to provide equal funding for all school districts. The SSF grant provides to each school district a general-purpose grant, a transportation grant, a high cost disability grant, a facilities’ grant, and a network of quality teaching and learning grant, less local revenues. Other grants deducted from the SSF grant are much smaller and generally relate to a specific District activity or condition. Details of these may be found under “State School Fund: School District and ESD payment statements” on the Oregon Department of Education website.

The general-purpose grant is determined by a distribution formula, which incorporates a system of weights connected to the student count. The student count begins with average daily membership (ADM). This becomes resident ADM (ADM_r). The ADM_r count is then adjusted to reflect the differences in the cost of educating students requiring more extensive educational services, such as English as a second language, special education, pregnant and parenting, impoverished, and students attending a remote small school. The total of all students is multiplied by a statewide target grant of \$4,500. In addition to a state derived funding ratio, a factor of \$25 per year per student that a district’s average teacher experience exceeds the state average is added to (or subtracted from, if below the State average) this calculation to arrive at the state general purpose grant.

The transportation grant is 70% of approved transportation costs. Approved costs are those attributable to transporting students from home to school (if over 1 mile from elementary school or 1.5 miles from secondary school), between schools, on field trips, and for other reasons in special cases.

The facility grant is distributed on a first-come, first-served basis to districts in the first year a new school facility is put into use. The facility grant is based on 8% of the total construction costs of a new school building excluding land but including the addition of new structures to existing school buildings and pre-manufactured buildings, if the new structures are used for instructing students.

The high cost disabilities grant is equal to the approved costs of a resident pupil with disabilities for whom the approved costs to the school district of providing special education and related services exceed \$30,000. Other state grants are deducted from the formula. These grants include amounts for talented and gifted students, speech pathology, virtual school funding, long-term care and state schools, a small high school grant, network of quality teaching and learning funding, a local option equalization grant, and an amount for pediatric and nursing facilities. These amounts are approved by the state legislature and are subject to change every year.

As of June 30, 2023, unassigned fund balance in the General Fund was \$84.9 million compared to \$98.8 million as of June 30, 2022. The District has less than a million dollars remaining as committed for the completion of the Gaffin Road transportation facility. The District budgeted to spend a significant amount of the unassigned fund balance in the fiscal year 2023-24 Budget, so the unassigned fund balance is expected to continue to decline. The School Board has set a targeted annual fund balance of seven to twelve percent (7% to 12%) of the annual operating revenues.

Grants Fund

The Grants Fund represents funding received from state and federal agencies for the purpose of expanding educational opportunities as well as targeted support related to COVID-19 relief. Use of resources in this fund is restricted by federal and state statutes, state administrative rules, and the provisions of each individual grant. Per the terms of the grants, the District incurs expenditures for the grant programs and is reimbursed for the expenses primarily from the Oregon Department of Education as the fiduciary agency receiving the funds from the federal government and the state, or from other agencies that issued the grants. For fiscal year 2022-23, the District received \$131.4 million in funding compared to the prior year of \$113.0 million. The 2022-23 increase in spending and revenue on various reimbursable grants was primarily caused by issues related to the COVID-19 pandemic.

Asset Replacement Fund

The Asset Replacement Fund has a fund balance of \$46.0 million including \$18.7 million in committed fund balance from the unspent portion of Full Faith and Credit Obligations (FFCO) issued in 2021 to purchase buses and transportation equipment. The Asset Replacement Fund increased spending relating to the FFCO debt service payments. In the 2022-23 fiscal year there were \$17.4 million transferred in relating to the replacement of buses and educational curriculum. The District is working on several significant curriculum adoptions, which will be supported by this fund.

GO Debt Service Fund

The GO Debt Service Fund has a fund balance of \$1.6 million, all of which is restricted for the payment of debt service. The net increase in fund balance during the current year was \$0.7 million from the tax revenues received in the 2022-23 fiscal year.

PERS Pension Debt Service Fund

The PERS Pension Debt Service Fund has a fund balance of \$37.4 million. The fund was set up in fiscal year 2002-03 to account for the payment of principal and interest on long-term pension bonds. The major source of revenue for the fund is charges to other funds. The District maintained the fund balance in anticipation of the future debt payments while sustaining a large increase in the percentage of payroll contributions for the Oregon Public Employees Retirement Plan (PERS). In addition, the fund balance may be utilized to mitigate payroll contributions in future periods to PERS based on the expectation that rates will rise significantly over the next three biennia.

2018 Bond Capital Projects Fund

The 2018 Bond Capital Projects Fund has a total fund balance of \$85.8 million, all of which is restricted for construction-related expenditures. This fund balance was from the GO bonds issued in July 2018 and July 2020. Capital outlay expenditures in this fund totaled \$124.5 million for the fiscal year 2022-23 from the construction work funded by these bond dollars.

Other Nonmajor Governmental Funds

Other Nonmajor Governmental Funds include the Fee Based Programs Fund, Food Services Fund, Energy Efficiency Fund, Special Capital Projects Fund, and the Preventative & Deferred Maintenance Fund. The total fund balance for the Other Nonmajor Governmental Funds was \$36.7 million as of June 30, 2023.

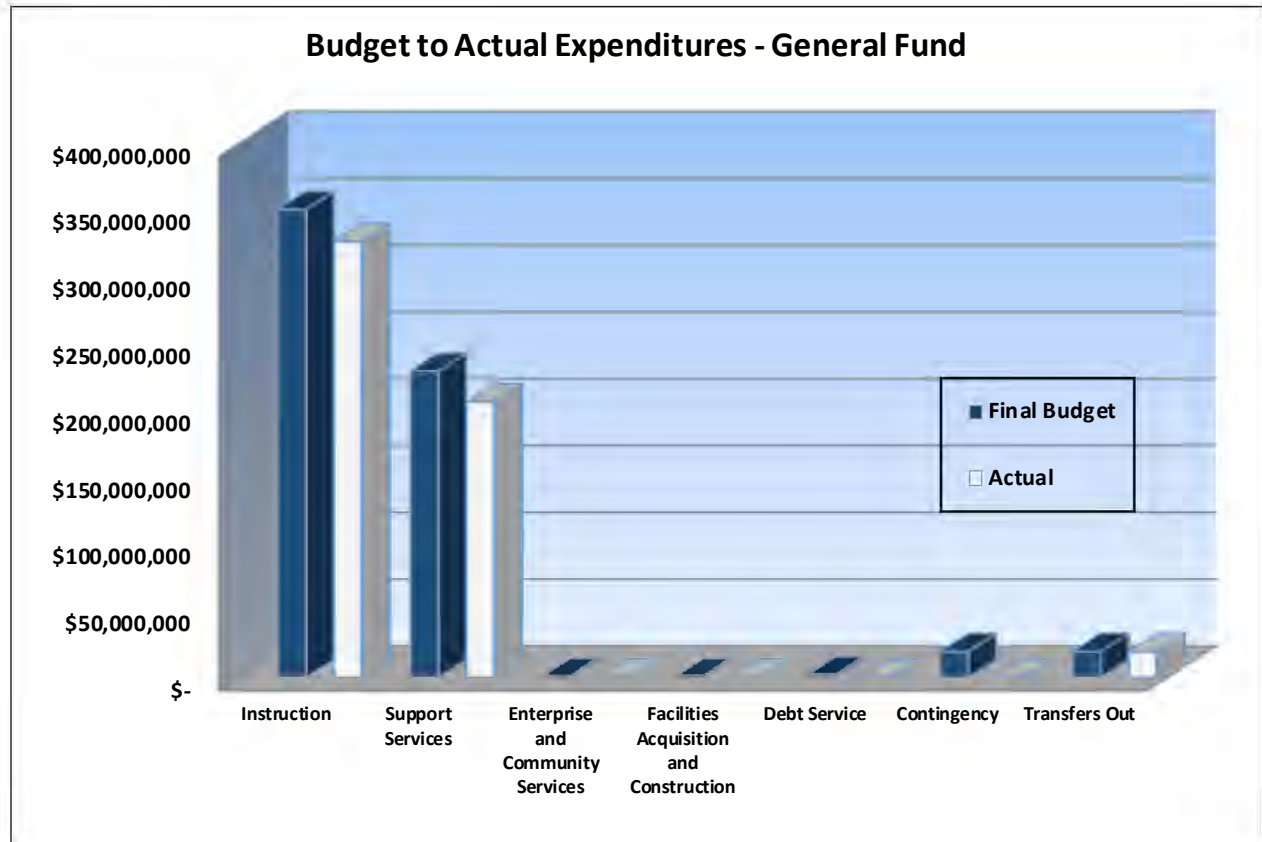
General Fund Budgetary Highlights

All General Fund expenditures were within budgeted appropriations. The following table and chart show the budgeted expenditures to actual expenditures for the General Fund for fiscal year 2022-23.

The District amended the original budget for fiscal year 2022-23 with a budgetary transfer of appropriation of \$8.7 million from the contingency. The changes in the amended budget reflect the compensation modifications that were made in August in Instruction and Support. Enterprise and Community Services also increased due to the elimination of federal nutrition waivers that were available in previous years.

General Fund Expenditures & Transfers Out	Final Budget	Actual	Variances	
			Dollars	Percent
Instruction	\$ 350,107,605	\$ 325,945,960	\$ 24,161,645	6.9%
Support Services	229,209,082	206,058,241	23,150,841	10.1%
Enterprise and Community Services	400,000	73,084	326,916	81.7%
Facilities Acquisition and Construction	239,375	19,312	220,063	91.9%
Debt Service	2,045,001	-	2,045,001	100.0%
Contingency	19,246,159	-	19,246,159	100.0%
Transfers Out	19,340,001	19,180,451	159,550	0.8%
Total	\$ 620,587,223	\$ 551,277,048	\$ 69,310,175	11.2%

The District’s improvements in recruiting and implementation of position control are expected to lead to more detailed budgeting, thus closing the gap between budget and actual in future years. Contingency is used for transfers of appropriations to functions, as needed. The unusually high variances in General Fund expenditures were related to the high level of vacant budgeted positions in the General Fund.



Capital Assets

The District’s investment in capital assets includes land, buildings and improvements, vehicles and equipment, and construction in progress. As of June 30, 2023, the District had invested \$1.1 billion in capital assets and lease assets, net of accumulated amortization and depreciation, respectively, as shown in the following table:

	2023	2022*
Land and Construction In Progress	\$ 349,458,881	\$ 255,135,556
Subscription Assets, net	3,228,543	3,099,033
Lease Assets, net	13,742,720	2,689,178
Buildings and Improvements, net	731,681,255	705,041,716
Vehicles and Equipment, net	42,749,692	42,221,496
Total	\$ 1,140,861,091	\$ 1,008,186,979

* FY 2022 restated: see Note 13 in the Basic Financial Statements

During fiscal year 2022-23, the District’s net investment in capital assets, subscription assets and lease assets increased by \$132.7 million. The major capital asset events for the year were the various bond construction projects which increased Buildings and Improvements by \$26.6 million paired with an increase in Construction in Progress of \$94.3 million.

Additional information on the District’s capital assets can be found in Note 1L and Note 5 in the Notes to the Basic Financial Statements of this report.

Long-Term Debt

At the end of the current fiscal year, the District had total long-term debt outstanding of \$898.3 million versus \$943.2 million, as restated at the end of fiscal year 2021-22. This debt includes the non-current portion of all debt obligations, the unamortized premiums on General Obligation bonds, subscription liability, lease liability and financed purchase. The decrease in long-term debt was mainly from the payment of scheduled principal.

State statute ORS 328.245 limits the amount of general obligation debt a school district may issue up to 7.95% of its real market value. The current debt limitation for the District is \$3.3 billion which is significantly in excess of the District’s outstanding general obligation and pension bonded debt of \$839.6 million. Additional information on the District’s long-term debt can be found in Note 1V and Note 6 in the Notes to the Basic Financial Statements of this report.

Economic Factors in Current and Next Year’s Budget

The most significant economic factor for the District is the funding level from the State of Oregon’s State School Fund. State funding is the largest source of funding for school districts. While it is increasing, the rate of increase does not match the rate that pension and other costs are increasing. The District is optimistic that state funding for education will continue to increase given the Governor’s emphasis on educational outcomes.

The State School Fund (SSF) for the 2021-23 biennium is \$9.3 billion, 3.3% higher than the 2019-21 biennium of \$9.0 billion. Average Daily Membership (ADM) is the state calculation of enrolled students based on days of attendance and is utilized in the state funding formula (ADMw) for school districts modified by factors such as poverty levels, special education students and other items.

Since ADM is based on enrollment, the data is available sooner than ADMw. The District receives their SSF allocation based on Extended ADMw which is the greater of the current or prior year’s ADMw number. The annual ADMw figures are finalized by the Oregon Department of Education the following spring. The ADMw for 2022-23 was 49,221 and the most recent estimated ADMw figure for 2023-24 was 48,597. The District’s ADM decreased by 353 in fiscal year 2022-23, and a decrease of 334 is estimated for fiscal year 2023-24.

<u>Year Ended</u>	<u>ADM</u>	<u>ADMw</u>	<u>Extended ADMw</u>
2014	39,974	49,133	n/a
2015	40,181	50,242	50,242
2016	40,799	52,557	52,557
2017	41,178	53,054	53,054
2018	41,416	52,629	53,054
2019	41,255	52,340	52,629
2020	41,085	52,120	52,340
2021	39,010	49,724	52,120
2022	38,696	49,446	49,724
2023	38,343 **	49,221 **	49,446 **
2024	38,009 *	48,597 *	49,221 *
2025	37,147 *	n/a	n/a
2026	36,509 *	n/a	n/a
2027	35,533 *	n/a	n/a
2028	34,781 *	n/a	n/a

Source: Salem-Keizer Public Schools.

* Projected

** Pending certification by Oregon Department of Education

Requests for Information

This financial report is designed to present the user (community members, taxpayers, investors, and creditors) with a general overview of the District’s finances and to demonstrate our accountability. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to Financial Services, 2450 Lancaster Dr. NE, Suite 220, Salem, OR 97305.

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Pooled Cash and Investments	\$ 358,178,357
Accounts Receivable	
Property Taxes	5,758,431
Other Receivables	35,710,934
Prepaid Items	82,414
Inventories	1,435,165
Total Current Assets	401,165,301
Capital Assets, Not Being Depreciated	349,458,881
Capital Assets, Net of Accumulated Amortization and Depreciation	791,402,210
Net OPEB Asset - RHIA	6,704,356
TOTAL ASSETS	1,548,730,748
DEFERRED OUTFLOWS OF RESOURCES	
OPEB Deferred Outflows - RHIA	1,179,228
OPEB Deferred Outflows - RHIS	5,290,248
Pension Deferred Outflows - PERS	124,363,765
TOTAL DEFERRED OUTFLOWS OF RESOURCES	130,833,241
LIABILITIES	
Accounts Payable	19,019,929
Accrued Salaries and Benefits	41,783,593
Accrued Interest Payable	103,873,567
Accrued Compensated Absences Payable	3,169,930
Accrued Claims Losses	1,917,855
Unearned Revenue	10,416,824
Due within One Year	
Bonds Payable	49,340,625
Subscription Liability	806,910
Lease Liability	480,194
Financed Purchase	681,036
Due in More than One Year	
Bonds Payable	883,717,786
Subscription Liability	658,018
Lease Liability	13,193,103
Financed Purchase	695,206
Total OPEB Liability - RHIS	38,024,671
Net Pension Liability - PERS	337,565,369
TOTAL LIABILITIES	1,505,344,616
DEFERRED INFLOWS OF RESOURCES:	
OPEB Deferred Inflows - RHIA	934,019
OPEB Deferred Inflows - RHIS	10,618,747
Pension Deferred Inflows - PERS	124,132,426
Lease Related Deferred Inflows	2,836,133
TOTAL DEFERRED INFLOWS OF RESOURCES	138,521,325
NET POSITION	
Net Investment in Capital Assets	415,623,395
Restricted for Special Purposes	519,550
Restricted for OPEB - RHIA	6,949,565
Unrestricted	(387,394,462)
TOTAL NET POSITION	\$ 35,698,048

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Capital Grants and Contributions</u>
Governmental Activities:					
Instructional Services	\$ 386,987,524	\$ 10,568,415	\$ 62,207,775	\$ -	\$ (314,211,334)
Support Services:					
Student Transportation Services	26,860,258	-	-	3,783,710	(23,076,548)
Other Support Services	240,773,441	19,046,095	61,626,128	-	(160,101,218)
Community Services	4,240,867	6,775	4,132,174	-	(101,918)
Food Services	16,758,438	275,758	20,977,123	-	4,494,443
Facilities Services	4,575,412	-	-	4,681,214	105,802
Interest on Long-term Debt	39,041,567	-	-	-	(39,041,567)
Total Governmental Activities	\$ 719,237,507	\$ 29,897,043	\$ 148,943,200	\$ 8,464,924	(531,932,340)
General Revenues:					
					96,404,098
Property Taxes Levied for General Purposes					60,968,811
Property Taxes Levied for Debt Service					19,346,536
Revenue from Intermediate Sources					387,024,024
State School Fund (SSF) - General Support					2,834,409
SSF - Unrestricted High Cost Disability Grant					5,236,824
Common School Fund					1,131,248
Federal - General Support					368,592
Unrestricted State and Local Sources					40,247
Gain on Sale of Capital Assets					14,743,905
Earnings on Investments					6,257,341
Miscellaneous					
Total General Revenues					594,356,035
CHANGE IN NET POSITION					62,423,695
Net Position, June 30, 2022, as Restated					(26,725,647)
Net Position, June 30, 2023					\$ 35,698,048

The notes to the basic financial statements are an integral part of this statement.



BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS

SALEM-KEIZER SCHOOL DISTRICT 24J
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023

	<u>General Fund</u>	<u>Grants Fund</u>	<u>Asset Replacement Fund</u>
ASSETS			
Pooled Cash and Investments	\$ 109,948,126	\$ -	\$ 46,568,503
Property Tax Receivable	3,626,462	-	-
Accounts and Other Receivables	4,832,462	25,827,362	1,297
Lease Receivable	2,900,577	-	-
Prepaid Items	434,281	1,298,625	-
Inventories	540,897	-	-
Due from Other Funds	12,252,363	-	-
Total Assets	<u>\$ 134,535,168</u>	<u>\$ 27,125,987</u>	<u>\$ 46,569,800</u>
LIABILITIES			
Accounts Payable	\$ 2,731,712	\$ 1,440,899	\$ 546,287
Accrued Payroll	16,141,752	2,254,883	-
Payroll Taxes and Withholding Payable	23,340,728	-	-
Due to Other Funds	-	12,252,363	-
Unearned Revenue	87,530	9,879,217	1,297
Total Liabilities	<u>42,301,722</u>	<u>25,827,362</u>	<u>547,584</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	2,760,641	-	-
Unavailable Revenue - Leases	2,836,133	-	-
Total Deferred Inflows of Resources	<u>5,596,774</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable for Inventories and Prepaids	975,178	1,298,625	-
Restricted for:			
Debt Service	-	-	-
Capital Projects	-	-	-
Special Purposes	-	-	-
Committed	763,990	-	18,674,852
Assigned	-	-	27,347,364
Unassigned	84,897,504	-	-
Total Fund Balances	<u>86,636,672</u>	<u>1,298,625</u>	<u>46,022,216</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 134,535,168</u>	<u>\$ 27,125,987</u>	<u>\$ 46,569,800</u>

The notes to the basic financial statements are an integral part of this statement.

GO Debt Service Fund	PERS Pension Debt Service Fund	2018 Bond Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 1,054,805	\$ 37,059,021	\$ 95,808,050	\$ 37,598,135	\$ 328,036,640
2,131,969	-	-	-	5,758,431
-	375,542	-	1,616,835	32,653,498
-	-	-	-	2,900,577
-	-	-	-	1,732,906
-	-	-	-	540,897
-	-	-	-	12,252,363
<u>\$ 3,186,774</u>	<u>\$ 37,434,563</u>	<u>\$ 95,808,050</u>	<u>\$ 39,214,970</u>	<u>\$ 383,875,312</u>
\$ -	\$ -	\$ 9,957,088	\$ 2,001,607	\$ 16,677,593
-	-	6,754	23,956	18,427,345
-	-	-	-	23,340,728
-	-	-	-	12,252,363
-	-	-	448,323	10,416,367
-	-	<u>9,963,842</u>	<u>2,473,886</u>	<u>81,114,396</u>
1,594,942	-	-	-	4,355,583
-	-	-	-	2,836,133
<u>1,594,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,191,716</u>
-	-	-	-	2,273,803
1,591,832	-	-	-	1,591,832
-	-	85,844,208	-	85,844,208
-	-	-	519,550	519,550
-	3,000,000	-	23,888,904	46,327,746
-	34,434,563	-	12,332,630	74,114,557
-	-	-	-	84,897,504
<u>1,591,832</u>	<u>37,434,563</u>	<u>85,844,208</u>	<u>36,741,084</u>	<u>295,569,200</u>
<u>\$ 3,186,774</u>	<u>\$ 37,434,563</u>	<u>\$ 95,808,050</u>	<u>\$ 39,214,970</u>	<u>\$ 383,875,312</u>



SALEM-KEIZER SCHOOL DISTRICT 24J
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2023

TOTAL GOVERNMENTAL FUND BALANCES		\$ 295,569,200
Capital assets are not financial resources and therefore are not reported in the governmental funds:		
Non-depreciable Assets	\$ 349,458,881	
Amortizable and Depreciable Assets	1,073,687,972	
Accumulated Amortization and Depreciation	(283,404,723)	1,139,742,130
Subscription related prepaid items are reported as subscription assets in the Statement of Net Position.		
		(1,693,643)
Lessee related prepaid items are not financial resources and therefore are not reported in the governmental funds.		
		7,700
Long-term pension/OPEB assets/liabilities and related deferred inflows/outflows of resources not payable in the current year are not reported as governmental fund liabilities. These consist of:		
OPEB Deferred Outflows - RHIA	1,168,384	
OPEB Deferred Outflows - RHIS	5,241,601	
Pension Deferred Outflows - PERS	123,220,169	
Net OPEB Asset - RHIA	6,642,706	
Net Pension Liability - PERS	(334,461,259)	
OPEB Deferred Inflows - RHIA	(925,429)	
OPEB Deferred Inflows - RHIS	(10,521,102)	
Pension Deferred Inflows - PERS	(122,990,956)	
Total OPEB Liability - RHIS	(37,675,012)	(370,300,898)
Deferred inflows of resources related to property taxes and miscellaneous revenues that will be collected after year-end, but are not available soon enough to pay for the current period's expenditures are deferred in the funds.		
		4,355,583
Internal service funds are used by the District to charge the costs of district services and insurance costs to the individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		
		24,513,148
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	(103,873,317)	
Bonds Payable	(839,592,208)	
Premium on Bonds Payable	(93,466,203)	
Subscription Liability	(1,453,366)	
Lease Liability	(13,673,297)	
Financed Purchase	(1,376,242)	
Compensated Absences Payable	(3,060,539)	(1,056,495,172)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$ 35,698,048

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	General Fund	Grants Fund	Asset Replacement Fund
Revenues			
Taxes	\$ 96,325,014	\$ -	\$ -
Charges for Services Provided to Other Funds	-	-	-
Local Sources	11,124,340	-	11,400
Earnings on Investments	5,869,818	-	1,174,378
Intergovernmental Revenues:			
Intermediate Sources	18,831,163	396,692	-
State Sources	394,634,584	68,614,634	3,783,710
Federal Sources	1,131,248	62,343,694	-
Total Revenues	527,916,167	131,355,020	4,969,488
Expenditures			
Current:			
Instruction	325,810,025	61,199,105	23,269
Support Services	195,461,405	61,125,957	487,755
Enterprise and Community Services	73,084	4,252,320	-
Facilities Acquisition and Construction	19,312	2,572	-
Debt Service:			
Principal	-	-	6,192,478
Interest	-	-	107,192
Capital Outlay	23,410,905	5,342,177	3,204,766
Total Expenditures	544,774,731	131,922,131	10,015,460
Excess (deficiency) of revenues over (under) expenditures	(16,858,564)	(567,111)	(5,045,972)
Other Financing Sources and Uses:			
Subscription Financing	401,670	392,693	-
Lease Financing	12,276,464	3,053	-
Loss on Termination of Lease	(8,896)	-	-
Sale of Capital Assets	51,989	-	-
Transfers In	-	-	17,390,000
Transfers Out	(19,180,451)	-	-
Total Other Financing Sources and Uses	(6,459,224)	395,746	17,390,000
Net Change in Fund Balance	(23,317,788)	(171,365)	12,344,028
Fund Balances, July 1, 2022	109,954,460	1,469,990	33,678,188
Fund Balances, June 30, 2023	\$ 86,636,672	\$ 1,298,625	\$ 46,022,216

The notes to the basic financial statements are an integral part of this statement.

GO Debt Service Fund	PERS Pension Debt Service Fund	2018 Bond Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ 60,879,275	\$ -	\$ -	\$ -	\$ 157,204,289
-	32,534,654	-	-	32,534,654
-	-	176,821	6,096,997	17,409,558
30,959	1,381,269	4,091,639	1,119,360	13,667,423
59,749	-	-	-	19,287,604
-	-	-	4,403,866	471,436,794
-	-	-	16,913,784	80,388,726
60,969,983	33,915,923	4,268,460	28,534,007	791,929,048
-	-	-	4,028,737	391,061,136
-	-	-	1,282,684	258,357,801
-	-	-	16,777,859	21,103,263
-	-	6,246,632	109,581	6,378,097
21,023,317	19,455,000	-	-	46,670,795
39,257,483	7,832,090	-	-	47,196,765
-	-	124,517,027	2,583,735	159,058,610
60,280,800	27,287,090	130,763,659	24,782,596	929,826,467
689,183	6,628,833	(126,495,199)	3,751,411	(137,897,419)
-	-	-	-	794,363
-	-	-	-	12,279,517
-	-	-	-	(8,896)
-	-	-	-	51,989
-	-	-	3,084,094	20,474,094
-	-	-	(1,293,643)	(20,474,094)
-	-	-	1,790,451	13,116,973
689,183	6,628,833	(126,495,199)	5,541,862	(124,780,446)
902,649	30,805,730	212,339,407	31,199,222	420,349,646
\$ 1,591,832	\$ 37,434,563	\$ 85,844,208	\$ 36,741,084	\$ 295,569,200

SALEM-KEIZER SCHOOL DISTRICT 24J
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

NET CHANGES IN FUND BALANCES		\$ (124,780,446)
<i>Amounts reported for governmental activities in the Statement of Activities are different because:</i>		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period these amounts are:		
Net Additions to Capital Assets	\$ 157,301,549	
Less Current Year Amortization and Depreciation Expense	<u>(26,348,399)</u>	130,953,150
Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position. This is the amount by which repayment exceed proceeds:		
Bonded Debt Financing	46,003,640	
Subscription Financing	3,444	
Lease Financing	(11,036,398)	
Financed Purchase	667,155	
Accrued Interest	<u>1,455,522</u>	37,093,363
In the governmental funds amortization is not recognized for bond premiums.		6,667,481
Governmental Funds report pension contributions as expenditures. In the Statement of Activities, the cost of pension benefits earned net of employer contributions is reported as pension expense.		
Net Change in Pension Liability/Asset	(79,646,155)	
Net Change in Deferred Outflows of Resources	(11,713,441)	
Net Change in Deferred Inflows of Resources	<u>102,542,048</u>	11,182,452
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied.		
		168,620
Internal service funds are used by the District to charge the costs of printing services and insurance premiums and claims to the individual funds. The change in net position of the internal service funds is reported with governmental activities.		
		2,951,316
Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities compensated absences are recognized as expenditures when earned.		
		421,553
Governmental Funds report OPEB contributions as expenditures. In the Statement of Activities, the cost of OPEB benefits earned net of employer contributions is reported as OPEB expense.		
Net Change in OPEB Liability/Asset	(1,430,433)	
Net Change in Deferred Outflows of Resources	(3,148,042)	
Net Change in Deferred Inflows of Resources	<u>2,344,681</u>	<u>(2,233,794)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 62,423,695</u></u>

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	Governmental Activities - Internal Service Funds
ASSETS	
Current Assets	
Cash, Cash Equivalents and Investments	\$ 30,141,717
Receivables	156,859
Prepaid Items	35,451
Inventories	894,268
Total Current Assets	31,228,295
Capital Assets, Net of Accumulated Amortization and Depreciation	1,118,961
Net OPEB Asset - RHIA	61,650
Total Noncurrent Assets	1,180,611
TOTAL ASSETS	32,408,906
DEFERRED OUTFLOWS OF RESOURCES	
OPEB Deferred Outflows - RHIA	10,844
OPEB Deferred Outflows - RHIS	48,647
Pension Deferred Outflows - PERS	1,143,596
Total Deferred Outflows of Resources	1,203,087
LIABILITIES	
Current Liabilities	
Accounts Payable	2,342,336
Accrued Salaries & Benefits	15,520
Accrued Interest Payable	250
Accrued Claims Liability	1,917,855
Accrued Compensated Absences	109,391
Subscription Liability	11,562
Unearned Revenue	457
Total Current Liabilities	4,397,371
Noncurrent Liabilities	
Net Pension Liability - PERS	3,104,110
Total OPEB Liability - RHIS	349,659
Total Noncurrent Liabilities	3,453,769
TOTAL LIABILITIES	7,851,140
DEFERRED INFLOWS OF RESOURCES	
OPEB Deferred Inflows - RHIA	8,590
OPEB Deferred Inflows - RHIS	97,645
Pension Deferred Inflows - PERS	1,141,470
Total Deferred Inflows of Resources	1,247,705
NET POSITION	
Investment in Capital Assets	1,118,961
Restricted for OPEB - RHIA	63,904
Unrestricted	23,330,283
TOTAL NET POSITION	\$ 24,513,148

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2023

	Governmental Activities - Internal Service Funds
Operating Revenues	
State Sources	\$ 32,482
Charges for Services	20,957,873
Total Operating Revenues	20,990,355
Operating Expenses	
Salaries	3,308,112
Employee Benefits	1,899,923
Purchased Services	6,079,224
Supplies and Materials	7,653,499
Depreciation	141,681
Amortization	21,340
Total Operating Expenses	19,103,779
Total Operating Income	1,886,576
Nonoperating Revenues	
Earnings on Investments	1,076,482
Loss on Sale of Capital Assets	(11,742)
Total Nonoperating Revenues	1,064,740
Change in Net Position	2,951,316
Net Position, July 1, 2022	21,561,832
Net Position, June 30, 2023	\$ 24,513,148

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2023

	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities	
Receipts for Services Provided	\$ 20,929,488
Payments to Employees for Services	(5,413,526)
Payments to Suppliers for Goods and Services	(12,917,200)
Payments for Claims	142,940
	Cash Provided (Used) by Operating Activities
	2,741,702
Cash Flows from Capital and Related Financing Activities	
Purchases of Capital Assets	(134,628)
Loss on Sale of Capital Assets	(23,142)
Payments on Subscriptions	(32,500)
Payments on Leases	(6,805)
	Cash Provided (Used) by Capital and Related Financing Activities
	(197,075)
Cash Flows from Investing Activities	
Interest Received	1,076,482
	Increase in Cash, Cash Equivalents and Investments
	3,621,109
	Cash, Cash Equivalents and Investments at Beginning of Year
	26,520,608
	Cash, Cash Equivalents and Investments at End of Year
	\$ 30,141,717
Reconciliation of Operating Income to	
Cash Flows from Operating Activities	
Operating Income	\$ 1,886,576
Adjustments to Reconcile Operating Income to	
Cash Flows from Operating Activities	
Depreciation Expense	141,681
Amortization Expense	21,340
RHIA OPEB Expense Adjustment	(888)
Pension Expense Adjustment	(213,070)
RHIS OPEB Expense Adjustment	10,914
Change in Assets and Liabilities:	
Change in Receivables	(60,867)
Change in Prepaid Items	(4,723)
Change in Inventories	(76,809)
Change in Accounts Payable	781,637
Change in Accrued Salaries & Benefits	(1,957)
Change in Unearned Revenue	457
Change in Accrued Claims Liability	257,901
Change in Accrued Compensated Absences	(490)
	Total Adjustments
	855,126
	Cash Provided (Used) for Operating Activities
	\$ 2,741,702

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF NET POSITION
FIDUCIARY FUND
JUNE 30, 2023

	<u>Custodial Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ 108,049
TOTAL ASSETS	<u>108,049</u>
NET POSITION	
Restricted for Other Groups	108,049
TOTAL FIDUCIARY NET POSITION	<u>\$ 108,049</u>

The notes to the basic financial statements are an integral part of this statement.

**SALEM-KEIZER SCHOOL DISTRICT 24J
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
YEAR ENDED JUNE 30, 2023**

	Custodial Fund
Additions	
Contributions and Miscellaneous Revenues	\$ 58,433
Deductions	
Consumable Supplies	89,199
Change in Net Position	(30,766)
Net Position, July 1, 2022	138,815
Net Position, June 30, 2023	\$ 108,049

The notes to the basic financial statements are an integral part of this statement.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of Salem-Keizer School District 24J (the District) is presented to assist in understanding the School District's financial statements. The following is a summary of the more significant policies:

A. Financial Reporting Entity

The District is a municipal corporation governed by a separately elected seven-member School Board. Administrative officials are approved by the Board. 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 districts within the District's boundaries. The District is not financially accountable for these entities.

The District has granted charter to four public charter schools; Howard Street Charter School, Jane Goodall Environmental Middle School, Optimum Learning Environments Charter School and Valley Inquiry Charter School. These public charter schools are legally separate, tax-exempt organizations governed by their own school boards. Their financial statements may be requested by contacting their administrative offices.

B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities display information about the School District as a whole. These statements include the governmental financial activities of the overall District (primary government), except fiduciary activities. For the most part, the effect of interfund activity has been removed from these statements to minimize the double counting of internal activities, except for interfund services. Net position is reported as restricted when constraints placed on net position are either externally restricted, imposed by creditors (such as through grantors, contributors or laws) or through constitutional provisions or enabling resolutions. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services. They are reported separately from business type activities, which rely to a significant extent on charges for support.

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, material, supplies or services provided, (2) operating grants and contributions and (3) capital grants and contributions. 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 the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements. Major individual governmental funds include the General Fund, Grants Fund, Asset Replacement Fund, GO Debt Service Fund, PERS Pension Debt Service Fund and the 2018 Bond Capital Projects Fund. Other Nonmajor Governmental Funds are reported as a separate column in the fund financial statements.

C. Measurement Focus and Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

Government-Wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. 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. For 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

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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 assets available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then to general resources.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

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 susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for 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 acquisitions under leases are reported as other financing sources.

The accounts of the School District are organized on the fund basis, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The financial statements provide information about the District's funds including those of a fiduciary nature. The District presents separate financial statements for governmental funds, proprietary funds, and the fiduciary fund. All proprietary funds are combined in the statements in that there are no nonmajor proprietary funds. Major individual governmental funds are reported in separate columns in the fund financial statements with nonmajor funds being combined into a single column regardless of fund type.

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 an apportionment from the State of Oregon and property taxes.

Grants Fund – This special revenue fund accounts for funds reserved for resources and expenditures from Federal and State grants.

Asset Replacement Fund – This special revenue fund accounts for funds reserved for resources and expenditures for replacing assets of the District.

GO Debt Service Fund – This fund accounts for the payment of principal and interest on general obligation bonded debt. The principal revenue source is property taxes. This fund did not qualify as a major fund this year, but the District has continued to include it in this category for community interest.

PERS Pension Debt Service Fund – This fund accounts for the payment of principal and interest on pension bonds. Principal revenue sources are charges to other funds and earnings from investments. This fund did not qualify as a major fund this year, but the District has continued to include it in this category for community interest.

2018 Bond Capital Projects Fund – This fund accounts for capital outlay expenditures relating to the acquisition, construction, and renovation of school facilities. Principal funding sources are proceeds from the sale of general obligation bonds and earnings from temporary investments.

Nonmajor governmental funds include:

Special Revenue Funds – These funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are restricted, committed or

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assigned to expenditures for specific proposes. Nonmajor Special Revenue Funds of the district consist of the Fee Based Programs Fund, Food Services Fund and the Energy Efficiency Fund.

Capital Projects Funds – These funds account for the proceeds of specific revenue sources that are restricted or committed to deferred maintenance or to specific capital projects designated by the District.

The District reports the following proprietary funds:

Internal Service Funds – These account for insurance, printing, the central stores operation, minor building modification services, and services to charter schools. These are services provided to other departments of the District on a cost reimbursement basis.

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 Funds are charges to other funds for insurance or goods or services. Operating expenses for the Internal Service Funds include self-insurance, salaries and benefits, supplies, materials and administrative expenses. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses in the Internal Service Funds.

The District reports the following fiduciary fund:

Fiduciary Fund – The School District’s fiduciary fund includes one custodial fund. The custodial fund of the School District accounts for activities administered by the District on behalf of others controlled directly by parent and student groups. The School District’s custodial fund applies the accrual basis of accounting and uses the economic resources measurement focus.

D. Use of Estimates

The preparation of basic financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements, as well as the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from those estimates.

E. Budget and Budgetary Accounting

A budget is prepared and legally adopted for each governmental fund type, and proprietary fund type, on the modified accrual basis of accounting. The budgetary basis of accounting is the same as accounting principles generally accepted in the United States of America for the governmental fund types. The exception is capital outlay expenditures, including items below the District's capitalization level and long-term financing acquisitions, which are budgeted by major function in governmental fund types. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Appropriations are established at the major function level (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, operating contingency and transfers) for each fund. The detail budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. Expenditures may exceed budgeted expenses at lower detail levels than functions. Unexpected additional resources may be added to the budget through the use of a supplemental budget and an appropriation resolution.

Supplemental budgets less than 10% of a fund’s original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of a fund’s original budget requires hearings before the public, publication in newspaper and approval by the Board. Budgets may be modified by the use of appropriation transfers between the levels of control (major function levels) with Board approval. Appropriations lapse at the end of each fiscal year. Oregon law prohibits expenditures in excess of board approved appropriations. The board approves appropriations for each fund by major function.

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F. Cash, Cash Equivalents and Investments

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less. Short-term investments are stated at cost, which approximates fair value.

The District's investments consist of time certificates of deposit, banker's acceptances, commercial paper, U.S. Government Agency securities, and the State of Oregon Treasurer's Local Government Investment Pool (LGIP). Time certificates of deposit are stated at cost, which approximates fair value. Banker's acceptances, commercial paper and U.S. Government Agency securities are stated at amortized cost, which approximates fair value. The LGIP is stated at cost, which approximates fair value. Fair value of the LGIP is the same as the District's value in the pool shares.

The Oregon State Treasury (OST) administers the LGIP. It is an open-ended no-load diversified portfolio. The OST offers the LGIP to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any funds. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

G. Property Taxes Receivable

Property taxes are levied and become a lien on July 1. Collection dates are November 15, February 15, and May 15 following the lien date. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are recorded on the Statement of Net Position. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property tax receivables are due from property owners within the District.

H. Lease Receivable

Lease receivables are recognized at the net present value of the lease payments at a borrowing rate either explicitly described in the agreement, implicitly determined by the District or the incremental borrowing rate at the time of the lease agreement, reduced by principal payments received.

I. Accounts and Other Receivables

Accounts and other receivables are comprised primarily of State school support and claims for reimbursement of costs under various federal and state grants. The District pursues the collection of debt to the full extent allowed by Oregon State statute. As of June 30, 2023, no allowance for bad debt was considered necessary.

J. Grants

Grant revenues are recognized as eligible expenditures are incurred. Grants receivables are recorded to reflect unreimbursed funds due from grantor agencies. Grants received prior to the eligibility of expenditures are recorded as unearned revenue.

K. Inventories and Prepaid Items

Inventories of supplies, materials and food in the governmental funds are stated at cost (average cost). Inventoried items are charged to expenditures of the user department at the time of withdrawal from inventory (consumption method). Commodity inventories are not recorded as title to them is not considered to pass to the District until they are consumed.

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General Fund inventory consist of transportation parts and fuel. Internal Service Fund inventory consists of warehouse fund inventory primarily of expendable supplies and equipment held at the central warehouse for issuance to district schools, other school district locations or to other school districts.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are recorded as expenditures using the consumption method.

L. Capital Assets

Capital assets are recorded at original or estimated original cost. Donated capital assets are recorded at their acquisition value on the date donated. The District defines capital assets as assets with an initial cost of \$5,000 or more and an estimated life in excess of one year. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

Capital assets are depreciated using the straight-line method over the following useful lives:

- Land improvements – 10 to 75 years
- Buildings and improvements – 10 to 75 years
- Equipment and Vehicles – 5 to 25 years

M. Subscription Assets

Subscription assets are information technology arrangements the District has contractual access to for a term of more than one year. The District includes subscription assets with an initial cost of \$50,000 or more. The value of the right-to-use subscription assets is determined by the net present value of the subscriptions at a borrowing rate either explicitly described in the agreement, implicitly determined by the District or the incremental borrowing rate at the time of the subscription agreement, amortized over the term of the agreement.

N. Lease Assets

Lease assets are assets the District leases for a term of more than one year. The value of the right-to-use lease assets is determined by the net present value of the leases at a borrowing rate either explicitly described in the agreement, implicitly determined by the District or the incremental borrowing rate at the time of the lease agreement, amortized over the term of the lease agreement.

O. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods. Deferred inflows of resources represent an acquisition of net assets that applies to future periods. Deferred outflows of resources increase net position, like assets, and deferred inflows of resources decrease net position, as do liabilities.

Deferred outflows on debt refunding result when the net carrying value of refunded debt exceeds its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The pension and OPEB deferred outflows relate to employee contributions after the PERS measurement date and the net difference between projected and actual pension and OPEB plan activity. Pension and OPEB deferred inflows reflect the net difference between projected and actual pension plan activity. The government-wide statement of net position reports deferred inflows of resources for pension, OPEB and leases.

P. Retirement Plans

Substantially all District employees are participants in the State of Oregon Public Employees Retirement System generally referred to as PERS. It is a cost-sharing multiple-employer defined benefit pension plan. PERS is administered by the Public Employees Retirement Board as required by Oregon Revised Statutes (ORS) chapters 238 and 238A. The financial reporting information pertaining to the District's participation in PERS was prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions*

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Made Subsequent to the Measurement Date. The Net Position and additions and deductions from the Net Position relating to the District's pension obligation were calculated based on an actuarial study completed by PERS. A copy of the study may be obtained on the following website:

<http://www.oregon.gov/PERS/EMP/Pages/GASB.aspx>

The 2003 Oregon Legislature passed PERS reform legislation and essentially created a new retirement plan for employees hired on or after August 29, 2003. These employees became members of the Oregon Public Service Retirement Plan (OPSRP). OPSRP is a hybrid retirement plan with two components: The Pension Program (defined benefit plan) and the Individual Account Program (defined contribution; established and maintained as a tax-qualified governmental defined contribution plan). OPSRP is administered by PERS.

The District also offers its employees a tax deferred annuity plan established pursuant to Section 403(b) of the Internal Revenue Code, and a deferred compensation plan established pursuant to Section 457(b) of the Internal Revenue Code. For the year ended June 30, 2023 there were 1,308 employees participating in the plans. The only contribution made by the District is for one administrator position. Employees are immediately vested in their own contributions and any earnings on those contributions, but the contribution made by the District is subject to a service commitment. For the year ended June 30, 2023 the District contributed \$35,000.

Q. Other Post-Employment Benefits

As a member of Oregon Public Employees Retirement System (PERS), the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees which are administered by PERS. RHIA is a cost-sharing multiple-employer defined benefit plan. Contributions to PERS for RHIA are made on a current basis as required by the plan and are charged as expenses.

The District offers continued medical coverage for eligible retirees, their spouses and dependents until they are eligible for Medicare. The retiree must pay the entire premium in exchange for this coverage. The premium itself does not represent the full cost of coverage because the retirees are expected to generate higher medical claims and therefore higher medical premiums for the District. OPEB liabilities are generally liquidated by the General Fund.

R. Subscription Liability

Subscription liability represents the net present value of the expected subscription payments over the term of the arrangement at a borrowing rate either explicitly described in the agreement, implicitly determined by the District or the incremental borrowing rate at the time of the subscription agreement, reduced by payments made. In the government-wide financial statements, subscription liability is reported as part of liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of the subscription payments is reported as other financing sources and expenditures at the inception of the subscription and payments are recorded as expenditures.

S. Lease Liability

Lease liability represents the net present value of the expected lease payments over the term of the lease at a borrowing rate either explicitly described in the agreement, implicitly determined by the District or the incremental borrowing rate at the time of the lease agreement, reduced by payments made. In the government-wide financial statements, lease liability is reported as part of liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of the lease payments is reported as other financing sources and capital outlay at the inception of the lease and payments are recorded as debt service expenditures.

T. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District.

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It is the District's policy to permit employees to accumulate earned, but unused vacation pays benefits; however, unused benefits must be used or forfeited within one fiscal year of the fiscal year earned. All unused vacation pay is accrued when earned in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and retirements. Compensated absences have been and will be paid from general revenues from the District's General Fund and are expected to be paid within the next twelve months.

U. Self-Insurance – Accrued Claims Losses – Current

The Risk Management Fund - Internal Service accounts for the costs incurred for workers' compensation claims, general liability claims, unemployment claims, and property and fire losses. The District currently provides for estimated losses to be incurred from pending claims and for claims incurred, but not reported (IBNR). IBNR claims are claims that are incurred through the end of the fiscal year but not reported until after that date. These liabilities are based on actuarial valuations or District estimates.

The District is self-insured for costs up to policy deductible limits as follows:

- General Liability self-insured retention (SIR) is \$1,000,000 per occurrence. Insured limits are \$10,000,000 per occurrence, \$10,000,000 combined annual aggregate.
- Property liability SIR is \$500,000 per occurrence. Insured limits are \$250,000,000 per occurrence, \$250,000,000 combined annual aggregate.
- Workers' compensation SIR is \$650,000 per occurrence. Insured limits are \$1,000,000 for employer's liability and statutory for workers' compensation.
- Cyber policy limit is \$2,000,000 with a \$150,000 deductible.
- Crime policy limit is \$750,000 with a \$5,000 deductible.

V. Long-Term Obligations

In the government-wide financial statements long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported as net of the applicable bond premium or discount. Issuance costs are expensed in the year issued.

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.

W. Net Position

In the government-wide financial statements, net position consist of assets invested in capital assets (net of related debt), restricted and unrestricted net position. The restricted net position is restricted by state statute for debt service, for a voters' measure, and for other state funding restricted for certain useage. Long-term debt is reported as a liability in the Statement of Net Position.

X. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are as follows:

- **Nonspendable** fund balance includes amounts that are not in a spendable form or are legally or contractually required to be maintained intact.

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- **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers constitutionally, or through enabling legislation. Effectively, restrictions may be changed or lifted only with the consent of resource providers. The restrictions are constraints placed on the use of the resources, externally imposed by creditors, grantors, contributors, laws and regulations of the state, federal government, or other governments or may be imposed by law through constitutional provisions or enabling legislation.
- **Committed** fund balance includes amounts that can be used only for the specific purpose determined by a formal action of the government's highest level of decision-making authority, the District's School Board through a School Board Resolution. The committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by passing another resolution to uncommit the amounts or utilize them for another purpose.
- **Assigned** fund balance comprises amounts intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.
- **Unassigned** fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. Positive unassigned amounts will be reported only in the General Fund. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

If an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, and unassigned) amounts are available, the District applies restricted resources first if applicable. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The 2018 Bond Capital Projects Fund has a restricted fund balance reserved for capital projects. The GO Debt Service Fund has a restricted fund balance dedicated to the debt service of the General Obligation Bonds of the District. The balance is restricted due to provisions of the District's General Obligation Bonds, voter approved legislation, and state law. Nonmajor governmental funds have restricted balances that are required to be utilized for specific purposes including scholarship and memorial funds within the Fee Based Programs Fund.

The Asset Replacement Fund is comprised of both committed and assigned fund balance relating to specific projects. The nonmajor governmental funds, such as the Special Capital Projects Fund and the Preventative & Deferred Maintenance Fund also have committed and assigned fund balances. The District set up a PERS Pension Debt Service Fund to accumulate funds to service the debt of its PERS pension bonds. These funds are classified as assigned or committed.

The General Fund reports inventory and prepaid items as nonspendable fund balance. The Grants Fund reports prepaid items as nonspendable fund balance. The remaining fund balance in the Governmental Funds is unassigned General Fund balance.

Y. New Accounting Standards

For the fiscal year ended June 30, 2023, the District implemented the following new accounting standards:

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements.
- GASB Statement No. 99, *Omnibus 2022*. This Statement provides guidance on the accounting and financial reporting for SBITAs, leases and various other topics.

The District will implement new GASB pronouncements no later than the required fiscal year. Information about these pronouncements may be found on the Governmental Accounting Standards' Board website: www.gasb.org/.

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Note 2: Pooled Cash and Investments

The District maintains an internal cash and investments pool that is available for use by all funds. Each fund type's portion of the pool is displayed in the basic financial statements as Pooled Cash and Investments.

Cash and investments are comprised of the following as of June 30, 2023:

Petty Cash	\$ 20,037
Cash on Deposit with Financial Institutions	11,846,422
Investments	346,419,947
Total Cash and Investments	<u>\$ 358,286,406</u>
Statement of Net Position	
Cash and Investments	\$ 358,178,357
Statement of Fiduciary Assets and Liabilities	
Cash and Cash Equivalents - Custodial Fund	108,049
Total Cash and Investments	<u>\$ 358,286,406</u>

The Public Funds Collateralization Program (PFCP) of the State of Oregon is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. A bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well 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. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. At June 30, 2023, bank balances of \$250,000 were insured by FDIC insurance. At June 30, 2023, the net carrying amount of the District's balance was \$11,846,422 and the bank balance was \$17,937,759.

Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned. The Federal Depository Insurance Corporation (FDIC) provides insurance for the District's deposits with financial institutions up to \$250,000 each for the aggregate of all demand deposits and the aggregate of all time deposits at each institution. As of June 30, 2023, \$17,687,759 of the District's bank balances were exposed to custodial credit risk as they were not covered by federal depository insurance; however, deposits in excess of FDIC coverage with institutions participating in the Oregon Public Funds Collateralization Program are collateralized with securities held in the name of the institution. As required and authorized by Oregon Revised Statutes, Chapter 295, all deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon.

Investments

As of June 30, 2023, the District held the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value Amount</u>	<u>Weighted Average Maturity in Years</u>	<u>% of Investment Portfolio</u>
State of Oregon Treasurer's Local Government Investment Pool	\$ 118,983,810	0.003	34.3%
Federal Agency Coupon Securities			
Maturing through July 15, 2024	207,726,294	1.595	60.0%
Corporate Notes			
Maturing through May 13, 2024	19,709,843	0.242	5.7%
Total	<u>\$ 346,419,947</u>	0.971	<u>100.0%</u>

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As a means of limiting the District to fair value losses in case of rising interest rates, the District's investment policy limits investments as follows:

<u>Investment Type</u>	<u>Maximum % of Portfolio</u>	<u>Maximum length to maturity</u>
U.S. Treasury Securities	100%	1.5 yrs, 3 yrs for Capital Projects Funds
U.S Agency Securities	100%	1.5 yrs, 3 yrs for Capital Projects Funds
State and Local Government Obligations (OR, WA, ID, CA)	25%	1.5 yrs, 3 yrs for Capital Projects Funds
Commercial/Corporate Paper Securities	35%	18 months
Bankers' Acceptances	25%	18 months
Repurchase Agreement	25%	90 days
Time Deposits, Certificates of Deposits, Savings - Commercial Banks & Credit Unions	25%	18 months
Deposit Open Accounts - Commercial Banks and Credit Unions	10%	N/A
Local Government Investment Pool	Statutory Limit	N/A

With the exception of pass-through funds, the maximum amount of pooled investments to be placed in the Local Government Investment Pool (LGIP) is limited by Oregon Statute and increases annually in proportion to the U.S. City Average Consumer Price Index. The limit can be temporarily exceeded for ten business days and does not apply either to pass-through funds or to funds invested on behalf of another governmental unit.

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 investments or collateral securities that are in the possession of an outside party. All investments above, except for the investment in the LGIP and the bank time certificates of deposit are evidenced by securities and perfected in the name of the District. All other District investment securities are held in safekeeping by U.S. Bank in the District's account name.

The District's policy, which adheres to State of Oregon law, is to limit its investments to the following: Issuers within Oregon must be rated A (bonds) or A-2/P-2 (commercial paper) or better by Standard and Poor's, Moody's Investors Service or any other nationally recognized statistical rating organization. With certain exceptions, Issuers not in Oregon must be rated AA/Aa (bonds) or A-1/P-1 (commercial paper) or better.

The Oregon State Treasurer maintains the Oregon Short Term Fund, of which the LGIP is a part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, funds are invested as a prudent investor would do, exercising reasonable care, skill and caution. The LGIP was created to offer a short-term investment alternative to Oregon local governments. The investments are regulated by the Oregon Short Term Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895). Separate financial statements for the Oregon Short Term Fund are available from the Oregon State Treasurer.

The District's investments include the LGIP, including LGIP balances held with the County Treasurer. Investments are stated at cost which approximates fair value of the pool shares. The Oregon State Treasury administers the LGIP. The pool is an open-ended, no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any funds. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP.

The District's policy for investing in individual issuers varies depending on the type of investments. U.S. treasury and agency securities do not have restrictions regarding concentration with any one issuer. No more than 10% of the total portfolio at settlement date may be invested in a single issuer of bankers' acceptances. Investments in commercial paper or corporate indebtedness with any one issuer may not exceed 5% of the total portfolio at settlement date. Certificates of Deposit of commercial banks shall not represent more than 15% of the total portfolio at settlement date.

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with any one financial institution, and 10% for banks and credit unions. In addition, the combination of Banker's Acceptance, Corporate Indebtedness, Deposit Open Accounts, and Certificates of Deposit with any one financial institution or entity shall not exceed 33% of the total portfolio at settlement date.

The District investment objective is foremost to preserve capital and protect investment principal; to conform with federal, state, and other legal requirements; to maintain sufficient liquidity to meet operating requirements; to diversify to avoid unreasonable risks regarding security instruments or individual institutions; and to attain a reasonable rate of return.

At June 30, 2023, the District's investments were rated as follows:

Investment Type	Total	Aaa	A1/A2	Not Rated
State of Oregon Treasurer's LGIP	\$ 118,983,810	\$ -	\$ -	\$ 118,983,810
Federal Agency Coupon Securities				
Maturing through July 15, 2024	207,726,294	207,726,294	-	-
Corporate Notes				
Maturing through May 13, 2024	19,709,843	-	19,709,843	-
	<u>\$ 346,419,947</u>	<u>\$ 207,726,294</u>	<u>\$ 19,709,843</u>	<u>\$ 118,983,810</u>

The District categorizes its fair value measurements using the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments in U.S. Treasury securities, U.S. Agency securities, state and local government obligations, corporate securities and money market securities are valued using pricing models maximizing the use of observable inputs for similar securities (Level 2 inputs).

Note 3: Receivables

Receivables for the District are comprised of the following as of June 30, 2023:

Governmental Funds

Property Tax Receivable	\$ 5,758,431
Grants Receivable	23,046,101
Lease Receivable	2,900,577
Other Receivables	9,607,397
	<u>41,312,506</u>

Internal Service Funds

Receivables	156,859
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Total Receivables

	<u>\$ 41,469,365</u>
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Lease Receivable

Lease receivable activity for the year is as follows:

Governmental Activities	Outstanding July 1, 2022	Increases	Decreases	Outstanding June 30, 2023
Building Leases	\$ 33,173	\$ -	\$ 2,952	\$ 30,221
Cell Tower Leases	2,256,135	806,327	410,904	2,651,558
Parking Lot Leases	237,341	-	18,543	218,798
Total	<u>\$ 2,526,649</u>	<u>\$ 806,327</u>	<u>\$ 432,399</u>	<u>\$ 2,900,577</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Building Leases

The District entered into a lease contract as lessor for the use of a portion of North Salem High School. On July 1, 2021, there were 108 months on the lease. The lessee is required to make monthly payments of \$250. The lease has an interest rate of 1.095%. The lessee has one extension option for 60 months.

Cell Tower Leases

The District entered into leases as lessor for the use of its properties. The agreements range from 239 to 360 months with interest rates ranging between 1.518% and 3.489%. Payments on four leases range from \$1,948 to \$1,987 per month and a \$24,000 annual payment on one lease. Extension option periods range from three to five, each for 60 months.

Parking Lot Leases

The District entered into a lease as lessor for the use of a portion of its property. On July 1, 2021, there were 155 months on the lease. The lessee is required to make monthly payments of \$1,792. The lease has an interest rate of 1.292%. The lessee has two extension options, each for 60 months.

Deferred inflows of resources activity related to leases for the year is as follows:

Governmental Activities	Outstanding July 1, 2022	Increases	Decreases	Outstanding June 30, 2023
Building Leases	\$ 31,846	\$ -	\$ 3,980	\$ 27,866
Cell Tower Leases	2,217,023	806,327	431,379	2,591,971
Parking Lot Leases	236,109	-	19,813	216,296
Total	<u>\$ 2,484,978</u>	<u>\$ 806,327</u>	<u>\$ 455,172</u>	<u>\$ 2,836,133</u>

Future lease receivable maturities are as follows:

Fiscal Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 95,736	\$ 52,759	\$ 148,495
2025	94,742	57,021	151,763
2026	99,481	55,628	155,109
2027	104,393	54,145	158,538
2028	109,484	52,566	162,050
2029-2033	612,261	235,801	848,062
2034-2038	660,887	183,385	844,272
2039-2043	585,353	121,469	706,822
2044-2048	216,092	80,130	296,222
2049-2053	322,148	35,256	357,404
Total	<u>\$ 2,900,577</u>	<u>\$ 928,160</u>	<u>\$ 3,828,737</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note 4: Prepaid Items

A summary of changes in prepaid items for the year ended June 30, 2023 is as follows:

	Balance			Balance
	July 1, 2022	Additions	Reductions	June 30, 2023
Software	\$ 1,589,828	\$ 467,101	\$ (2,017,666)	\$ 39,263
Insurance	-	30,326	-	30,326
Lease Deposit	7,700	-	-	7,700
Postage	30,728	-	(25,603)	5,125
Total Prepaid Items	<u>\$ 1,628,256</u>	<u>\$ 497,427</u>	<u>\$ (2,043,269)</u>	<u>\$ 82,414</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note 5: Capital Assets

Capital assets activity for the year is as follows:

Governmental Activities	Balance			Balance
	July 1, 2022*	Additions	Deletions	June 30, 2023
Capital Assets not Amortized or Depreciated:				
Land	\$ 39,023,179	\$ -	\$ -	\$ 39,023,179
Construction in Progress	216,112,377	136,900,622	(42,577,297)	310,435,702
<i>Total Capital Assets not Amortized or Depreciated</i>	<u>255,135,556</u>	<u>136,900,622</u>	<u>(42,577,297)</u>	<u>349,458,881</u>
Capital Assets Amortized and Depreciated:				
Subscription Assets	3,099,033	1,221,877	-	4,320,910
Right-To-Use Lease Land	10,269	310,489	-	320,758
Right-To-Use Lease Land Improvements	-	98,449	-	98,449
Right-To-Use Lease Buildings and Improvements	1,838,021	11,810,208	(44,328)	13,603,901
Right-To-Use Lease Equipment	1,967,192	60,371	(108,479)	1,919,084
Land Improvements	54,850,538	5,940,314	-	60,790,852
Buildings and Improvements	857,837,393	38,110,986	(1,142,257)	894,806,122
Equipment	54,865,759	3,897,763	(231,813)	58,531,709
Vehicles	39,151,298	3,871,842	(511,277)	42,511,863
<i>Total Capital Assets Amortized and Depreciated</i>	<u>1,013,619,503</u>	<u>65,322,299</u>	<u>(2,038,154)</u>	<u>1,076,903,648</u>
Less Accumulated Amortization for:				
Subscription Assets	-	(1,092,367)	-	(1,092,367)
Right-To-Use Lease Land	(989)	(7,144)	-	(8,133)
Right-To-Use Lease Land Improvements	-	(6,153)	-	(6,153)
Right-To-Use Lease Buildings and Improvements	(201,692)	(330,313)	44,328	(487,677)
Right-To-Use Lease Equipment	(923,623)	(882,365)	108,479	(1,697,509)
<i>Total Accumulated Amortization</i>	<u>(1,126,304)</u>	<u>(2,318,342)</u>	<u>152,807</u>	<u>(3,291,839)</u>
Less Accumulated Depreciation for:				
Land Improvements	(11,177,368)	(1,776,736)	-	(12,954,104)
Buildings and Improvements	(196,468,847)	(15,428,712)	935,944	(210,961,615)
Equipment	(27,420,489)	(4,659,204)	197,019	(31,882,674)
Vehicles	(24,375,072)	(2,527,565)	491,431	(26,411,206)
<i>Total Accumulated Depreciation</i>	<u>(259,441,776)</u>	<u>(24,392,217)</u>	<u>1,624,394</u>	<u>(282,209,599)</u>
<i>Total Capital Assets Amortized and Depreciated, Net</i>	<u>753,051,423</u>	<u>38,611,740</u>	<u>(260,953)</u>	<u>791,402,210</u>
<i>Total Capital Assets, Net</i>	<u>\$ 1,008,186,979</u>	<u>\$ 175,512,362</u>	<u>\$ (42,838,250)</u>	<u>\$ 1,140,861,091</u>

* FY 2022 restated: see Note 13 in the Basic Financial Statements

Amortization and Depreciation expense for the year was charged to the following programs:

<i>Program</i>	
Instructional Services	\$ 14,983,339
Support Services:	
Student Transportation Services	932,694
Other Support Services	10,586,762
Community Services	133,972
Food Services	14,395
Facilities Services	59,397
Total Amortization and Depreciation Expense - Governmental Activities	<u>\$ 26,710,559</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note 6: Long-Term Debt

Bonds Payable

Changes in bonds outstanding and related premium are as follows:

Issue Date	Original Issue	Outstanding July 1, 2022	Amortized and Paid Premium	Matured and Redeemed	Outstanding June 30, 2023	Amounts Due in One Year
Full Faith & Credit						
October 22, 2020	\$ 60,392,940	\$ 60,392,940	\$ -	\$ 5,525,323	\$ 54,867,617	\$ 5,468,218
General Obligation						
March 16, 2009	178,715,189	81,303,487	-	11,606,477	69,697,010	11,199,354
July 25, 2018	383,230,000	354,985,000	-	7,770,000	347,215,000	8,905,000
July 7, 2020	236,467,346	235,159,421	-	1,646,840	233,512,581	2,148,053
	<u>798,412,535</u>	<u>671,447,908</u>	-	<u>21,023,317</u>	<u>650,424,591</u>	<u>22,252,407</u>
Pension						
October 31, 2002	106,974,763	69,095,000	-	9,790,000	59,305,000	10,990,000
February 19, 2004	88,815,000	50,760,000	-	7,190,000	43,570,000	8,080,000
January 29, 2015	50,145,000	33,900,000	-	2,475,000	31,425,000	2,550,000
	<u>245,934,763</u>	<u>153,755,000</u>	-	<u>19,455,000</u>	<u>134,300,000</u>	<u>21,620,000</u>
Total Bonds		<u>885,595,848</u>	-	<u>46,003,640</u>	<u>839,592,208</u>	<u>49,340,625</u>
Unamortized Premium on GO Bond						
March 16, 2009		2,343,680	292,960	-	2,050,720	-
July 25, 2018		52,712,256	3,108,340	-	49,603,916	-
July 7, 2020		45,077,748	3,266,181	-	41,811,567	-
Total Unamortized Premium on GO		<u>100,133,684</u>	<u>6,667,481</u>	-	<u>93,466,203</u>	-
Total Bonds and Unamortized Premium		<u>\$ 985,729,532</u>	<u>\$ 6,667,481</u>	<u>\$ 46,003,640</u>	<u>\$ 933,058,411</u>	<u>\$ 49,340,625</u>

Full Faith & Credit obligation bonds - issued October 2020, due in annual installments of \$984,041 to \$5,525,324, plus interest paid semi-annually at 0.44% to 3.00% through 2045.	\$ 54,867,617
General obligation bonds - issued March 2009, due in annual installments of \$1,189,388 to \$12,517,987, plus interest paid semi-annually at 4.01% to 5.84% through 2030.	69,697,010
General obligation bonds - issued July 2018, due in annual installments of \$3,955,000 to \$38,755,000, plus interest paid semi-annually at 4.00% to 5.00% through 2039.	347,215,000
General obligation bonds - issued July 2020, due in annual installments of \$1,307,925 to \$29,928,637, plus interest paid semi-annually at 2.59% to 5.00% through 2040.	233,512,581
PERS bonds - issued October 2002, due in annual installments of \$2,336,508 to \$15,225,000, plus interest paid semi-annually at 2.06% to 6.10% through 2028.	59,305,000
PERS bonds - issued February 2004, due in annual installments of \$3,135,000 to \$11,190,000, plus interest paid semi-annually at 3.67% to 5.53% through 2028.	43,570,000
PERS bonds - issued in January 2015, due in annual installments of \$2,125,000 to \$3,475,000 plus interest paid semi-annually at 0.35% to 3.82% through 2034.	31,425,000
Unamortized Premium on GO Bond	
March 16, 2009	2,050,720
July 25, 2018	49,603,916
July 7, 2020	41,811,567
	<u>\$ 933,058,411</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Full Faith and Credit Obligation Debt

In October 2020, the District issued Full Faith and Credit Obligations of \$60,392,940 to construct a new transportation facility and replace the aging school bus fleet. The Full Faith and Credit Obligations are direct obligations and pledge the full faith and credit of the District. This borrowing is liquidated through the General Fund and the Asset Replacement Fund. As of June 30, 2023, the District had \$54,867,617 of full faith and credit obligations outstanding.

The District pledged its full faith and credit within the limitations of Sections 11 and 11b of Article XI of the Oregon Constitution for all General Obligation bonds, pension bonds and leases. The District had no lines of credit. As of June 30, 2023, the District had no assets pledged as collateral for debt, no terms specified in debt agreements related to significant (1) events of defaults with finance-related consequences, (2) termination events with finance-related consequences, and (3) subjective accelerations clauses.

General Obligation Debt

General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District issues general obligation bonds to provide funds for the acquisition and construction of school facilities.

As of June 30, 2023, the District had outstanding general obligation bonds related to governmental activities totaling \$650,424,591.

In March 2009, the District issued general obligation bonds for \$178,715,189 to construct four new schools and renovate existing facilities. In December 2009, the District issued general obligation bonds for \$31,760,000, and in June 2011 the District issued general obligation bonds for \$31,620,000 to construct and renovate existing facilities. These issues were to fulfill the \$242,100,000 authorization approved by voters in November of 2008. The difference between the bonds issued and the authorization represents the bonding denominations sold. The December 2009 and June 2011 issuances were matured and redeemed in fiscal year 2020.

The March 2009 bonds sold at a premium of \$6,248,840. The premiums are recognized as a reduction of future interest expense and are being amortized using the straight-line method over the life of the bonds.

In May 2018, voters approved \$619,700,000 in bonds to renovate and build additional classrooms and common areas, upgrade technology, overhaul HVAC systems and provide additional security and seismic updates throughout the District. The District issued general obligation bonds of \$383,230,000 in July 2018 and \$236,467,346 in July 2020.

The July 2018 and July 2020 bonds sold at premiums of \$64,964,296 and \$51,547,470, respectively. The premiums are recognized as a reduction of future interest expense and are being amortized using the straight-line method over the lives of the bonds.

Pension Bonds

The District participated as one of twenty Oregon school districts and education service districts in issuing limited tax pension bonds in 2002 and 2004. The proceeds were used to finance a portion of the estimated unfunded actuarial liability of each participating district with the Oregon Public Employees Retirement System (PERS). The Oregon School Boards Association (OSBA) sponsored this pooled limited tax pension bond program. OSBA does not have a financial obligation in connection with the bonds issued under the program. Except for the payment of its pension bond payments and additional charges when due, each participating district has no obligation or liability to any other participating districts' pension bonds or liabilities to PERS. The District records the amounts deposited with PERS as a prepayment on its actuarial obligation, and accounts for the payment of principal, interest and the amortization of the prepayment as pension expense over the life of the bonds. The District anticipates that the total costs of financing the District's actuarial obligation in this way will result in savings to the District when compared to paying for such costs in additional contribution rates to PERS.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The District issued \$106,974,763 Limited Tax Pension Obligation, Series 2002 and \$88,815,000 Limited Tax Pension Obligation, Series 2004 (Federally Taxable). The Limited Tax Pension Obligations are payable annually through June 2028. Interest on the current coupon bonds is payable semi-annually at rates ranging from 2.06% to 6.10%.

In 2015, the District issued \$50,145,000 Full Faith and Credit Pension Bonds, Series 2015 (Federally Taxable). The proceeds were used to finance the District's estimated unfunded actuarial liability with PERS at the time of the issuance of the bonds. The Pension Obligations are payable annually through June 2034. Interest on the current coupon bonds is payable semi-annually at rates ranging from 0.35% to 3.82%.

The October 31, 2002 bond issue outstanding is callable for the current interest obligation due June 30, 2028 with mandatory prepayment in part, pro rata on or after June 30, 2024 at par plus accrued interest.

The general obligation bonds will be paid from property tax revenues from the GO Debt Service Fund. Pension bonds will be paid from revenues in the PERS Pension Debt Service Fund generated by charges to other funds.

Future maturities are as follows:

Fiscal Year Ending				
June 30,	Principal	Interest	Total	
2024	\$ 49,340,625	\$ 46,898,581	\$ 96,239,206	
2025	52,869,426	46,505,502	99,374,928	
2026	56,606,919	45,946,782	102,553,701	
2027	60,664,389	45,190,851	105,855,240	
2028	48,165,653	44,132,050	92,297,703	
2029-2033	203,243,514	147,570,081	350,813,595	
2034-2038	274,950,750	53,929,891	328,880,641	
2039-2043	91,754,049	37,967,685	129,721,734	
2044-2045	1,996,883	2,101,209	4,098,092	
Total	<u>\$ 839,592,208</u>	<u>\$ 470,242,632</u>	<u>\$ 1,309,834,840</u>	

Other Long-Term Liabilities

Financed Purchase

Financed purchase activity for the year is as follows:

Outstanding			Outstanding	Amount Due
July 1, 2022	Increases	Decreases	June 30, 2023	In One Year
\$ 2,043,397	\$ -	\$ 667,155	\$ 1,376,242	\$ 681,036

The District's financed purchase is for bus replacements and is being paid from reimbursement from the state under a transportation grant from the Asset Replacement Fund and from General Fund revenues. Cost of financed purchase assets at June 30, 2023 totaled \$6,479,944 and had a book value net of accumulated depreciation of \$1,295,988. Depreciation expense on assets under financed purchase for the year ended June 30, 2023 was \$647,995.

Future minimum payments for financed purchase is as follows:

Fiscal Year Ending			
June 30,	Principal	Interest	Total
2024	\$ 681,036	\$ 28,634	\$ 709,670
2025	695,206	14,464	709,670
Total	<u>\$ 1,376,242</u>	<u>\$ 43,098</u>	<u>\$ 1,419,340</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Lease Liability

The District leases land, buildings and improvements and equipment, primarily copiers and Chromebooks, under lease agreements with various entities. Changes in leases payable are as follows:

Governmental Activities	Outstanding July 1, 2022*	Increases	Decreases	Outstanding June 30, 2023
Land Lease Liability	\$ 9,454	\$ 310,489	\$ 13,779	\$ 306,164
Land Improvements Lease Liability	-	98,449	6,000	92,449
Building Lease Liability	1,643,386	11,810,208	305,812	13,147,782
Equipment Lease Liability	990,863	60,371	924,332	126,902
Total	<u>\$ 2,643,703</u>	<u>\$ 12,279,517</u>	<u>\$ 1,249,923</u>	<u>\$ 13,673,297</u>

Current Portion \$ 480,194

Noncurrent Portion \$ 13,193,103

* FY 2022 restated: see Note 13 in the Basic Financial Statements

Land

The District entered into a ground lease agreement as lessee for access and parking. On July 1, 2021, there were 124 months on the lease. The lessee is required to make an annual payment of \$855. The lease has an interest rate of 1.17%. The lessee has nine extension options, each for 12 months.

The District entered into a ground lease agreement as lessee with City of Salem for use of its premises for the storage of aircraft, aviation education programs and other aviation related use. On December 29, 2022, there were 306 months on the lease. The lessee is required to make annual payments with a base rent of \$13,008. The lease has an interest rate of 4.275%.

Land Improvements

The District entered into a parking lot lease agreement as lessee. On March 1, 2023, there were 63 months on the lease. The lessee is required to make annual payments with a base rent of \$18,000. The lease has an interest rate of 2.682%.

Buildings and Improvements

The District entered into multiple building agreements as lessee with various entities for use of building spaces. The agreements range from 14 to 268 months on the leases with interest rates between 0.185% and 3.562%. Lease payments range from \$884 to \$48,596 per month. Extension option periods range from one to eight with months per extension period between six and 60.

Equipment

The District entered into a master lease agreement as lessee for the use of copier machines. The agreements range from 13 to 36 months on the leases with interest rates between 0.185% and 2.015%. Lease payments range from \$37 to \$932 per month.

The District entered into a master lease agreement as lessee for Chromebooks. On July 1, 2021, there were 25 months on the lease. The lessee is required to make an annual payment of \$764,935. The lease has an interest rate of 0.218%.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Future minimum lease payments are as follows:

Fiscal Year Ending	Governmental Activities			
	June 30,	Principal	Interest	Total
2024	\$	480,194	\$ 414,053	\$ 894,247
2025		478,948	444,712	923,660
2026		504,155	432,099	936,254
2027		531,067	418,633	949,700
2028		370,274	406,044	776,318
2029-2033		2,016,725	1,844,529	3,861,254
2034-2038		2,794,768	1,436,147	4,230,915
2039-2043		4,077,719	829,261	4,906,980
2044-2048		2,419,447	114,321	2,533,768
Total		<u>\$ 13,673,297</u>	<u>\$ 6,339,799</u>	<u>\$ 20,013,096</u>

Subscription Liability

Changes in subscription-based information technology arrangements are as follows:

Governmental Activities	Outstanding July 1, 2022*	Increases	Decreases	Outstanding June 30, 2023
Subscription Liability	\$ 1,456,808	\$ 809,426	\$ 801,306	\$ 1,464,928
Current Portion				\$ 806,910
Noncurrent Portion				\$ 658,018

* FY 2022 restated: see Note 13 in the Basic Financial Statements

The District entered into multiple subscription-based information technology arrangements with various entities for the use of its product services. The arrangements range from 17 to 72 months with interest rates between 0.595% and 3.331%. Payments range from zero to \$160,620 per year.

Future minimum subscription-based information technology arrangement payments are as follows:

Fiscal Year Ending	Governmental Activities			
	June 30,	Principal	Interest	Total
2024	\$	806,910	\$ 30,737	\$ 837,647
2025		569,135	15,053	584,188
2026		88,883	2,418	91,301
Total		<u>\$ 1,464,928</u>	<u>\$ 48,208</u>	<u>\$ 1,513,136</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Compensated Absences

Compensated absences activity for the year is as follows:

Governmental Activities:

Outstanding July 1, 2022	Increases	Decreases	Outstanding June 30, 2023	Amounts Due In One Year
\$ 3,591,973	\$ 6,648,514	\$ 7,070,557	\$ 3,169,930	\$ 3,169,930

The General Fund is the primary fund in which the compensated absences liability is liquidated. All compensated absences are considered current since they are to be used within twelve months per the collective bargaining agreements.

Note 7: Pension Plan

Oregon Public Employees Retirement System (PERS)

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) is a cost-sharing, multiple-employer defined benefit plan, administered by the PERS Board of Trustees with authority granted by the Oregon Legislature.

Plan description: Employees of the District are provided with pensions through PERS. All the benefits of PERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. PERS issues a publicly available financial report that can be obtained at:

<http://www.oregon.gov/pers/Pages/financials/actuarial-financial-information.aspx>

Benefits provided under Chapter 238 - Tier 1/Tier 2

Pension Benefits: The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated either under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if it results in a greater benefit.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

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

- Member was employed by an 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 an PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

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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.

Benefit Changes After Retirement: Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes.

Benefits provided under Chapter 238A - Oregon Public Service Retirement Plan (OPSRP)

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

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

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.

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.

A member of the OPSRP 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.

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

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

Benefit Changes After Retirement: Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes.

Benefits provided Individual Account Program (IAP) – Oregon Public Service Retirement Plan (OPSRP)

The District makes contributions on behalf of its PERS members at 6% of the member's annual salary. The member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5, 10, 15, 20-year period of an anticipated live span option. Each distribution option has a \$200 minimum distribution limit. The IAP is not a Defined Benefit Plan, and it belongs to the individual account holder.

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

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Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate assets adequate to pay benefits when due. This funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2021. The State of Oregon and certain entities, including the District, have made lump sum payments to establish side accounts, and their rates have been reduced.

Employer required contributions for the year ended June 30, 2023 were \$46,566,542 excluding amounts to fund employer specific liabilities. Amounts paid by the District for the employee's IAP contributions were \$18,700,731. Approximately \$32,535,000 was charged for the year ended June 30, 2023 as PERS benefit expenditures to be used for bond payments as they become due.

The following information applies to Tier 1/Tier 2 and OPSRP plans:

PERS Net Pension Assets, Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported a liability of \$337,565,369 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020 rolled forward to a measurement date of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the District's proportion was 2.20% which was an increase of 0.05 percentage points from its proportion measured as of June 30, 2021. The General Fund is the primary fund in which the net pension liability is liquidated.

For the year ended June 30, 2023, the District recognized pension expense related to PERS of (\$11,395,523) in the Government-wide Financial Statements. The District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year.

As of June 30, 2023, the District recognized deferred outflows and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences between expected and actual experience	\$ 16,386,075	\$ (2,105,120)	
Change of assumptions	52,965,830	(483,897)	
Net difference between projected and actual earnings on pension plan investments	-	(60,350,158)	
Changes in proportionate share	7,958,412	(17,916,872)	
Differences between employer contributions and employer's proportionate share of system contributions	486,906	(43,276,379)	
Subtotal - Amortized Deferrals	<u>77,797,223</u>	<u>(124,132,426)</u>	<u>\$ (46,335,203)</u>
District contributions subsequent to the measurement date	<u>46,566,542</u>	<u>-</u>	
Total Deferred Outflows (Inflows) of Resources	<u>\$ 124,363,765</u>	<u>\$ (124,132,426)</u>	

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Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30</u>	<u>Amount</u>
2024	\$ (12,926,544)
2025	(17,700,894)
2026	(34,587,200)
2027	21,418,274
2028	(2,538,839)
Total	<u>\$ (46,335,203)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system wide GASB 68 reporting summary dated January 20, 2023, which can be found at:
<http://www.oregon.gov/pers/emp/pages/GASB.aspx>

Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:
<http://www.oregon.gov/PERS/pages/financials/Actuarial-Financial-Information.aspx>

Actuarial Valuations

The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier 1/Tier 2 component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years.

For the OPSRP Pension Program component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for finding 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 10 years.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

(Source: June 30, 2022 PERS Annual Comprehensive Financial Report; page 71)

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

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan, the same rate as the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Depletion Date Projection

GASB 67 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair value of investment assets, all others at cost) is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 67 will often require that the actuary perform complex projections of future benefit payments and asset values. GASB 67 (paragraph 43) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for Oregon PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100 percent funded position by the end of the amortization period if future experience follows assumption.
- GASB 67 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience that might impact the plan's funded position.

Based on these circumstances, it is our third-party actuary's opinion that the detailed depletion date projections outlined in GASB 67 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

(Source: June 30, 2022 Oregon PERS Annual Comprehensive Financial Report; page 70)

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The following table shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown in the table below. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

(Source: June 30, 2022 Oregon PERS Annual Comprehensive Financial Report; page 70)

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OIC Target and Actual Investment Allocation as of June 30, 2022

Asset Class/Strategy	OIC Policy Range	OIC Target Allocation	Actual Allocation²
Debt Securities	15.0 - 25.0%	20.0%	19.8%
Public Equity	25.0 - 35.0%	30.0%	21.2%
Real Estate	7.5 - 17.5%	12.5%	13.6%
Private Equity	15.0 - 27.5%	20.0%	28.0%
Risk Parity	0.0 - 3.5%	2.5%	2.0%
Real Assets	2.5 - 10.0%	7.5%	7.9%
Diversifying Strategies	2.5 - 10.0%	7.5%	4.9%
Opportunity Portfolio ¹	0.0 - 5.0%	0.0%	2.6%
Total		100.0%	100.0%

¹ Opportunity Portfolio is an investment strategy and it may be invested up to 5% of total Fund assets.

² Based on the actual investment value at 6/30/2022.

(Source: June 30, 2022 Oregon PERS Annual Comprehensive Financial Report; page 104)

Long-Term Expected Rate of Return ¹				
Asset Class	Target Allocation	Annual Arithmetic Return ²	20-Year Annualized Geometric Mean	Annual Standard Deviation
Global Equity	30.62 %	7.11 %	5.85 %	17.05 %
Private Equity	25.50	11.35	7.71	30.00
Core Fixed Income	23.75	2.80	2.73	3.85
Real Estate	12.25	6.29	5.66	12.00
Master Limited Partnerships	0.75	7.65	5.71	21.30
Infrastructure	1.50	7.24	6.26	15.00
Commodities	0.63	4.68	3.10	18.85
Hedge Fund of Funds - Multistrategy	1.25	5.42	5.11	8.45
Hedge Fund Equity - Hedge	0.63	5.85	5.31	11.05
Hedge Fund Equity - Macro	5.62	5.33	5.06	7.90
US Cash	- 2.50 ³	1.77	1.76	1.20
Assumed Inflation – Mean			2.40 %	1.65 %

¹ Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, including revisions adopted at the OIC meeting on June 2, 2021.

² The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

³ Negative allocation to cash represents a levered exposure from allocation to Risk Parity strategy.

(Source: June 30, 2022 Oregon PERS Annual Comprehensive Financial Report; page 74)

Sensitivity of the District's proportionate share of the net pension liability (asset) to changes in the discount rate

The following presents the District's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.90 percent) or one percentage point higher (7.90 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Discount Rate	5.90%	6.90%	7.90%
Proportionate Share of the Net Pension Liability (Asset)	\$598,642,980	\$337,565,369	\$119,055,461

Detailed information about the pension plan is available in the separately issued OPERS financial report available at: <http://www.oregon.gov/pers/Pages/index.aspx>.

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Note 8: Other Post-Employment Benefits

The District contributes to a retirement health insurance account through Oregon Public Employees Retirement System, maintains a post-employment health insurance subsidy benefit, and a tax deferred annuity plan. The following summarizes the components of the OPEB asset/liability and the deferred inflows/outflows for each.

	Retirement Health Insurance Account	Retirement Health Insurance Subsidy	Total
Net OPEB Asset	\$ 6,704,356	\$ -	\$ 6,704,356
Total OPEB Liability	-	38,024,671	38,024,671
Deferred Outflows of Resources	1,179,228	5,290,248	6,469,476
Deferred Inflows of Resources	934,019	10,618,747	11,552,766
OPEB Expense (Revenue)	(320,465)	3,881,439	3,560,974

Retirement Health Insurance Account (RHIA)

Plan Description

As a member of Oregon Public Employees Retirement System (PERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other post-employment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. The plan, which was established under Oregon Revised Statutes (ORS) 238.420, provides for a benefit payment of up to \$60 per month toward the costs of Medicare companion health insurance for eligible retirees. An annual comprehensive financial report of the funds administered by PERS may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700, by calling 888-320-7377, or on the PERS website at www.oregon.gov/PERS/.

Contributions

Participating school districts are contractually required to contribute at a rate assessed each year by PERS, currently 0.05% of annual covered OPERF (Oregon Public Employees Retirement Fund) employees' payroll and 0.00% of covered OPSRP (Oregon Public Service Retirement Plan) employees' payroll. The District's contributions to RHIA for the years ended June 30, 2023, 2022, and 2021 were \$43,616, \$46,503 and \$50,174, respectively.

Net OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2023, the District reported an asset of \$6,704,356 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to the measurement date. The District's proportion of the net OPEB asset was based on actual amounts contributed projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2022, the District's proportion was 1.89 percent which is an increase of 0.01 percent from its proportion measured as of June 30, 2021. The General Fund is the primary fund in which the OPEB asset or liability is liquidated.

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For the year ended June 30, 2023, the District recognized OPEB revenue of \$320,465 in the Government-wide Financial Statements. The following is a summary of the District's deferred outflows/inflows of resources related to the RHIA OPEB:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences between expected and actual experience	\$ -	\$ (181,683)	
Change of assumptions	52,494	(223,476)	
Net difference between projected and actual earnings on pension plan investments	-	(511,293)	
Changes in proportionate share	1,083,118	(17,567)	
Subtotal - Amortized Deferrals	1,135,612	(934,019)	\$ 201,593
Total contributions subsequent to the measurement date	43,616	-	
Total Deferred Outflows (Inflows) of Resources	<u>\$ 1,179,228</u>	<u>\$ (934,019)</u>	

Deferred outflows of resources related to RHIA OPEB of \$43,616 resulting from the District's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the next fiscal year.

Other amounts reported as RHIA deferred outflows/(inflows) of resources will be recognized as OPEB expense in the following years:

Year Ended June 30	Amount
2024	\$ 677,611
2025	(317,119)
2026	(322,650)
2027	163,751
2028	-
Total	<u>\$ 201,593</u>

Sensitivity Analysis

Sensitivity of the District's proportionate share of the net OPEB liability (asset) to changes in the discount rate

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

RHIA	1% Decrease	Current Discount Rate	1% Increase
Discount Rate	5.90%	6.90%	7.90%
Proportionate Share of the Net OPEB Liability (Asset)	\$(6,042,514)	\$(6,704,356)	\$(7,271,708)

Sensitivity of the District's proportionate share of the net OPEB liability (asset) to changes in the healthcare cost rate

The net OPEB liability (asset) for the District's Retirement Health Insurance Account is \$(6,704,356). The ORS stipulates a \$60 monthly payment, so there would be no change to the total OPEB liability if it were calculated using health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rates.

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Actuarial Methods and Assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial methods and assumptions, applied to all periods included in the measurement unless otherwise specified:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40 percent
Long-Term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Retiree Healthcare Participation	Healthy retirees – 27.5% Disabled retirees - 15%
Healthcare Cost Trend Rate	Not Applicable
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

(Source: June 30, 2022 Oregon PERS Annual Comprehensive Financial Report, page 73)

Discount Rate

The discount rate used to measure the total OPEB asset was 6.90 percent for the RHIA Plan at June 30, 2022, the same rate as the previous fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for RHIA Plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return

For a summary of assumptions related to long-term expected rate of return, please refer to the information beginning on page 71.

Retirement Health Insurance Subsidy (RHIS)

Plan Description

The District maintains a single employer medical benefit supplement program for its retired employees. The District offers continued medical coverage to eligible retirees and their spouses and dependents until eligible for Medicare. The retiree must pay the entire premium in exchange for this coverage. However, the premium itself does not represent the full cost of covering these retirees (since they are older than the active population, retirees can be expected to generate higher medical claims and therefore higher premiums for the active population). This additional cost is called the “implicit subsidy” and is required to be valued under GASB Statement 75. This benefit is expected to continue indefinitely, in part because it is required by Oregon statute, and therefore the obligations could be amended through the employees’ collective bargaining agreements by vote of all parties with voting

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rights if the amendment follows the Oregon statute. The District does not issue a stand-alone report for this plan and no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits provided for Retirement Health Insurance Subsidy

All classes of employees are eligible to continue medical coverage upon retirement. Dependent eligibility includes qualified spouses, domestic partners, and children. Coverage for retirees and eligible dependents continues until Medicare eligibility for everyone. A benefit arises as a result of the difference between the medical premium rates charged and the actual retiree claim costs. Premiums charged are typically less than actual costs. This is due to medical premium rates being determined by blending both active and retiree experience. As of July 1, 2021, the most recent valuation date, there were 4,122 active and 238 retired members in the plan.

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The District's total OPEB liability of \$38,024,671 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2021 rolled forward to the measurement date. For the year ended June 30, 2023, the District recognized OPEB expense from this plan of \$3,881,439. At June 30, 2023, the District reported the change in total OPEB liability as follows:

	Total OPEB Liability
Balance as of June 30, 2022	\$ 36,325,547
Changes for the year:	
Service cost	2,510,674
Interest	1,336,218
Changes in assumptions or other inputs	(830,614)
Benefit payments	(1,317,154)
Balance as of June 30, 2023	\$ 38,024,671

The following is a summary of the District's deferred outflows/inflows of resources related to the RHIS OPEB for the year ended June 30, 2023:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences between expected and actual experience	\$ 1,556,575	\$ (3,404,054)	
Change of assumptions or other inputs	3,733,673	(7,214,693)	
Total - Amortized Deferrals	\$ 5,290,248	\$ (10,618,747)	\$ (5,328,499)

Other amounts reported as RHIS deferred outflows/(inflows) of resources will be recognized as OPEB expense in the following years:

Year Ended June 30	Amount
2024	\$ 34,547
2025	34,547
2026	34,549
2027	(1,210,010)
2028	(1,210,011)
Thereafter	(3,012,121)
Total	\$ (5,328,499)

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Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2021 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	July 1, 2021
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal, level percent of salary
Assumptions:	
Interest Rate for Discounting Future Liabilities	3.75% per year, based on all years discounted at municipal bond rate (based Bond Buyer 20-Bond General Obligation Index as of June 30, 2023) (Previously 3.50%)
General Inflation	2.00% per year
Payroll Growth	3.00% per year
Salary Merit Scale	Total payroll increase is overall payroll growth plus merit.
Annual Premium Increase Rate	Based in Part by 2019 Segal Health Plan Cost Trend Survey and Society of Actuaries – Getzen Long Term Healthcare Trends Resource Model as updated October 2018.
Mortality Rates	Active employees: Pub 2010 Employee Tables for Teachers, sex distinct, projected generationally. Active employee adjustments: 125% of published rates for males, 100% of published rates for females. Retirees: PUB 2010 Retiree Tables for Teachers, sex distinct, projected generationally. Beneficiaries: Pub-2010 Employees and Retiree Tables for General Employees, sex distinct, projected generationally. Beneficiary adjustments: Set back 12 months for males , no set back for females; 115% of published rates for non-annuitant males, 125% of published rates for non-annuitant females. Improvement Scale: Unisex Social Security Data Scale (60 year average), with data through 2017.
Turnover Rates	Based on Oregon PERS assumptions
Disability Rates	Based on Oregon PERS assumptions
Retirement Rates	Based on Oregon PERS assumptions

Discount Rate

Under GASB 75, unfunded plans must use a discount rate that reflects a 20-year tax-exempt municipal bond yield or index rate. The discount rate in effect for the June 30, 2023 reporting date is 3.75%, up 0.25% from the previous measurement date. (Source: Independent Actuaries, Inc.; Actuarial Valuation as of July 1, 2021 – Supplemental Exhibits)

Healthcare Trend Rate

The actuarial calculations used an assumption that medical costs will increase to 4.50% in the 2023-24 year and then to 5.00% in the 2024-25 year, 5.50% in the 2025-26 year, and varying up to 6.00% over the remainder of the projection period. These trends are based in part on the 2019 Segal Health Plan Cost Trend Survey, tempered by actuarial expectation of the impact of OR 243.866, as amended in 2017. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries – Getzen Long-Term Healthcare Trends Resource Model, as updated October 2018. No implicit subsidy has been assumed for dental or vision due to the costs of those benefits.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Sensitivity Analysis

Sensitivity of the District's total OPEB liability to changes in the discount rate

The following presents the District's total OPEB liability of the health insurance subsidy plan using the discount rate of 3.75 percent, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.75 percent) or one percentage point higher (4.75 percent) than the current rate:

RHIS	1% Decrease	Current Discount Rate	1% Increase
Discount Rate	2.75%	3.75%	4.75%
Total OPEB Liability	\$41,443,574	\$38,024,671	\$34,865,366

Sensitivity of the District's total OPEB liability to changes in the healthcare trend rate

The following presents the District's total OPEB liability of the health insurance subsidy plan using the healthcare trend rate of 4.00 percent graded up to 6.00 percent then graded down to 4.50 percent, as well as what the District's total OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage point lower (3.00 percent graded up to 5.00 percent then graded down to 3.50 percent) or one percentage point higher (5.00 percent graded up to 7.00 percent then graded down to 5.50 percent) than the current rate:

RHIS	1% Decrease	Current Trend Rate	1% Increase
Healthcare Trend Rate	3.00% Graded up to 5.00% Then Graded Down to 3.50%	4.00% Graded up to 6.00% Then Graded Down to 4.50%	5.00% Graded up to 7.00% Then Graded Down to 5.50%
Total OPEB Liability	\$32,874,985	\$38,024,671	\$44,245,083

Note 9: Interfund Balances and Transfers

Interfund receivables and payables on June 30, 2023 are comprised of the following:

<u>Due To</u>	<u>Due From Grants Fund</u>
General Fund	<u>\$ 12,252,363</u>

Interfund balances represent cash owed by one fund to another. At June 30, 2023, the Grants Fund was advanced \$12.3 million by the General Fund for reimbursable expenditures that had not been received from granting agencies.

Interfund transfers for the year included the following:

<u>Transfers In</u>	<u>Transfers Out General Fund</u>	<u>Transfers Out Nonmajor Governmental Fund - Energy Efficiency Fund</u>	<u>Total Interfund Transfers</u>
Major Governmental Funds			
Asset Replacement Fund	\$ 17,390,000	\$ -	\$ 17,390,000
Nonmajor Governmental Funds			
Preventative & Deferred Maintenance Fund	1,750,000	-	1,750,000
Special Capital Projects Fund	-	1,293,643	1,293,643
Food Services Fund	40,451	-	40,451
Total Transfers by Fund	<u>\$ 19,180,451</u>	<u>\$ 1,293,643</u>	<u>\$ 20,474,094</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

The District made transfers for specific projects and designated needs that were approved by the School Board. The \$17.4 million transfer from the General Fund to the Asset Replacement Fund was for the replacement of educational curriculum, technology, and other aging district assets, as well as for debt service related to the transportation expansion plan. The \$1.8 million transfer from the General Fund to the Preventative & Deferred Maintenance Fund was for multi-year ongoing projects. The \$1.3 million transfer from the Energy Efficiency Fund to the Special Capital Projects Fund was for completed energy efficient projects to district facilities through the state energy conservation program (SB 1149).

Note 10: Risk Management

The District is exposed to various risks of loss related to torts; theft or damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District is self-insured for costs up to policy deductible limits. See note 1U of the Notes to the Basic Financial Statements. Workers' compensation and unemployment settlements have not exceeded insurance coverage for any of the last three fiscal years.

Changes in the balances of claims liabilities for the fiscal years ended June 30, 2023, 2022 and 2021 are as follows:

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Accrued Claim Losses, July 1	\$ 1,659,954	\$ 2,444,612	\$ 1,880,556
Incurring Claims, Including an Estimate of Claims Incurred but not Reported (IBNR)	2,307,505	727,504	1,961,989
Claim Payments	<u>(2,049,604)</u>	<u>(1,512,162)</u>	<u>(1,397,933)</u>
Accrued Claim Losses, June 30	<u>\$ 1,917,855</u>	<u>\$ 1,659,954</u>	<u>\$ 2,444,612</u>

The District has had no significant changes in insurance coverage from the previous year.

Note 11: Commitments and Contingencies

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

There is a targeted year-end fund balance of seven to 12 percent (7% to 12%) of annual operating revenues per District policy which the District may not go below without a School Board Resolution.

The District, in the regular course of business, is named as a defendant in various lawsuits. The likely outcome of these lawsuits is not presently determinable.

As of June 30, 2023, the District was committed to various accepted bid agreements and contracts for approximately \$57.3 million for goods, services, and construction of facilities.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note 12: Tax Abatements

Tax abatements are agreements between government entities and businesses/individuals that temporarily reduce or eliminate property taxes. The District is affected by property tax abatements entered by Marion and Polk Counties. All abatement amounts have been included related to the following as of June 30, 2023.

Exemption Type	Marion County Tax Abatement	Polk County Tax Abatement	Total Tax Abatement
Enterprise Zones - Full Exempt	\$ 230,277	\$ 13,834	\$ 244,111
Enterprise Zones - Partial Exempt	379,712	-	379,712
Enterprise Zones - Construction in Process - Partial Exempt	78,054	-	78,054
Nonprofit Corporation Low Income Housing - Partial Exempt	172,777	-	172,777
Multiple-Unit Housing - Partial Exempt	344,883	-	344,883
Total Tax Abatement	\$ 1,205,703	\$ 13,834	\$ 1,219,537

Note 13: Restatement

For the year ended June 30, 2023, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The objective of this Statement is to improve financial reporting for SBITAs by governments by requiring a government to report a subscription asset or liability for a SBITA and to disclose essential information to allow users to understand the scale and important aspects of a government's SBITAs. Additionally, amounts related to GASB Statement No 87, *Leases*, have been restated to add a lease that was not previously reported and remove a lease reported in the incorrect period.

These items resulted in a restatement of the Statement of Net Position for the fiscal year ended June 30, 2022, as shown below.

	Governmental Activities
Net Position, June 30, 2022, as Previously Reported	\$ (28,367,295)
Restated due to GASB Statement No. 96, SBITAs	1,642,225
Restated due to GASB Statement No. 87, Leases	(577)
Net Position, June 30, 2022, as Restated	\$ (26,725,647)

REQUIRED SUPPLEMENTARY INFORMATION

SALEM-KEIZER SCHOOL DISTRICT 24J
YEAR ENDED JUNE 30, 2023

General Fund – accounts for all revenues and expenditures except those required to be accounted for in another fund and is the District’s primary operating fund. The fund pays for instruction of students, our schools, and general operations. Most of the General Fund money comes from State sources, such as the State School Fund and the Common School Fund.

Grants Fund – this special revenue fund accounts for funds reserved for resources and expenditures from Federal and State grants.

Asset Replacement Fund – Principal revenue sources for this fund are the state reimbursement for bus depreciation, a portion of the state school fund that has been assigned by the School Board, the state facilities grant and transfers from the General Fund. The fund is designated specifically for purchase of student transportation equipment, replacement of district infrastructure such as support vehicles, equipment, technology, instructional materials and other specified activities.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2023

	Actual Budget Basis	Budget		Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
		Adopted	Final			
Revenues:						
Taxes	\$ 96,325,014	\$ 95,000,000	\$ 95,000,000	\$ 1,325,014	\$ -	\$ 96,325,014
Local Sources	11,124,340	3,854,000	3,854,000	7,270,340	-	11,124,340
Earnings on Investments	5,869,818	200,000	200,000	5,669,818	-	5,869,818
Intermediate Sources	18,831,163	17,670,000	17,670,000	1,161,163	-	18,831,163
State Sources	394,634,584	394,623,221	394,623,221	11,363	-	394,634,584
Federal Sources	1,131,248	140,000	140,000	991,248	-	1,131,248
Total Revenues	527,916,167	511,487,221	511,487,221	16,428,946	-	527,916,167
Expenditures:						
Current:						
Instruction	325,945,960	346,116,053	350,107,605	24,161,645	(135,935)	325,810,025
Support Services	206,058,241	224,829,153	229,209,082	23,150,841	(10,596,836)	195,461,405
Enterprise and Community Services	73,084	102,000	400,000	326,916	-	73,084
Facilities Acquisition and Construction	19,312	239,375	239,375	220,063	-	19,312
Debt Service:						
Principal	-	2,021,340	2,021,340	2,021,340	-	-
Interest	-	23,661	23,661	23,661	-	-
Capital Outlay	-	-	-	-	23,410,905	23,410,905
Contingency	-	27,915,640	19,246,159	19,246,159	-	-
Total Expenditures	532,096,597	601,247,222	601,247,222	69,150,625	12,678,134	544,774,731
Excess (deficiency) of revenues over (under) expenditures	(4,180,430)	(89,760,001)	(89,760,001)	85,579,571	(12,678,134)	(16,858,564)
Other Financing Sources and Uses:						
Subscription Financing	-	-	-	-	401,670	401,670
Lease Financing	-	-	-	-	12,276,464	12,276,464
Loss on Termination of Lease	(8,896)	-	-	(8,896)	-	(8,896)
Sale of Capital Assets	51,989	100,000	100,000	(48,011)	-	51,989
Transfers In	-	2	2	(2)	-	-
Transfers Out	(19,180,451)	(19,340,001)	(19,340,001)	159,550	-	(19,180,451)
Total Other Financing Sources and Uses	(19,137,358)	(19,239,999)	(19,239,999)	102,641	12,678,134	(6,459,224)
Net Change in Fund Balance	(23,317,788)	(109,000,000)	(109,000,000)	85,682,212	-	(23,317,788)
Fund Balance, Beginning of Year	109,954,460	109,000,000	109,000,000	954,460	-	109,954,460
Fund Balance, End of Year	\$ 86,636,672	\$ -	\$ -	\$ 86,636,672	\$ -	\$ 86,636,672

The notes to the required supplementary information are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANTS FUND
YEAR ENDED JUNE 30, 2023

	Actual Budget Basis	Budget		Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
		Adopted	Final			
Revenues:						
Intermediate Sources	\$ 396,692	\$ 1,912,000	\$ 1,912,000	\$ (1,515,308)	\$ -	\$ 396,692
State Sources	68,614,634	59,175,000	59,175,000	9,439,634	-	68,614,634
Federal Sources	62,343,694	148,834,895	148,834,895	(86,491,201)	-	62,343,694
Total Revenues	131,355,020	209,921,895	209,921,895	(78,566,875)	-	131,355,020
Expenditures:						
Current:						
Instruction	61,929,140	97,608,142	97,608,142	35,679,002	(730,035)	61,199,105
Support Services	61,626,128	78,212,753	78,212,753	16,586,625	(500,171)	61,125,957
Enterprise and Community Services	4,252,320	17,601,000	17,601,000	13,348,680	-	4,252,320
Facilities Acquisition and Construction	3,718,797	16,500,000	16,500,000	12,781,203	(3,716,225)	2,572
Capital Outlay	-	-	-	-	5,342,177	5,342,177
Total Expenditures	131,526,385	209,921,895	209,921,895	78,395,510	395,746	131,922,131
Excess (deficiency) of revenues over (under) expenditures	(171,365)	-	-	(171,365)	(395,746)	(567,111)
Other Financing Sources and Uses:						
Subscription Financing	-	-	-	-	392,693	392,693
Lease Financing	-	-	-	-	3,053	3,053
Total Other Financing Sources and Uses	-	-	-	-	395,746	395,746
Net Change in Fund Balance	(171,365)	-	-	(171,365)	-	(171,365)
Fund Balance, Beginning of Year	1,469,990	-	-	1,469,990	-	1,469,990
Fund Balance, End of Year	\$ 1,298,625	\$ -	\$ -	\$ 1,298,625	\$ -	\$ 1,298,625

The notes to the required supplementary information are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ASSET REPLACEMENT FUND
YEAR ENDED JUNE 30, 2023

	Budget			Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
	Actual	Adopted	Final			
Revenues:						
Local Sources	\$ 11,400	\$ -	\$ -	\$ 11,400	\$ -	\$ 11,400
Earnings on Investments	1,174,378	200,000	200,000	974,378	-	1,174,378
State Sources	3,783,710	2,200,000	2,200,000	1,583,710	-	3,783,710
Total Revenues	4,969,488	2,400,000	2,400,000	2,569,488	-	4,969,488
Expenditures:						
Current:						
Instruction	23,269	11,000,000	11,000,000	10,976,731	-	23,269
Support Services	3,692,521	34,800,308	34,800,308	31,107,787	(3,204,766)	487,755
Debt Service:						
Principal	6,192,478	7,192,479	7,192,479	1,000,001	-	6,192,478
Interest	107,192	1,107,193	1,107,193	1,000,001	-	107,192
Capital Outlay	-	-	-	-	3,204,766	3,204,766
Total Expenditures	10,015,460	54,099,980	54,099,980	44,084,520	-	10,015,460
Excess (deficiency) of revenues over (under) expenditures	(5,045,972)	(51,699,980)	(51,699,980)	46,654,008	-	(5,045,972)
Other Financing Sources and Uses:						
Transfers In	17,390,000	17,390,000	17,390,000	-	-	17,390,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources and Uses	17,390,000	17,390,000	17,390,000	-	-	17,390,000
Net Change in Fund Balance	12,344,028	(34,309,980)	(34,309,980)	46,654,008	-	12,344,028
Fund Balance, Beginning of Year	33,678,188	34,309,980	34,309,980	(631,792)	-	33,678,188
Fund Balance, End of Year	\$ 46,022,216	\$ -	\$ -	\$ 46,022,216	\$ -	\$ 46,022,216

The notes to the required supplementary information are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
OREGON PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR PERS
LAST TEN FISCAL YEARS

Date	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2023	2.20%	\$ 337,565,369	\$ 297,867,705	113.33%	84.55%
6/30/2022	2.15%	257,260,647	272,841,342	94.29%	87.57%
6/30/2021	2.27%	494,604,136	260,478,351	189.88%	75.79%
6/30/2020	2.28%	394,594,093	256,548,249	153.81%	80.23%
6/30/2019	2.44%	370,018,658	247,055,968	149.77%	82.07%
6/30/2018	2.33%	313,463,307	238,174,894	131.61%	83.12%
6/30/2017	2.20%	330,485,474	224,660,318	147.10%	80.53%
6/30/2016	2.13%	122,461,820	210,838,659	58.08%	91.88%
6/30/2015	2.49%	(56,372,207)	200,324,048	-28.14%	103.60%
6/30/2014	2.49%	126,913,031	195,456,300	64.93%	92.00%

SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR PERS
LAST TEN FISCAL YEARS

Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (excess)	Covered Payroll	Contributions as a Percentage of its Covered Payroll
6/30/2023	\$ 46,566,542	\$ 46,566,542	\$ -	\$ 335,309,918	13.89%
6/30/2022	43,764,211	43,764,211	-	297,867,705	14.69%
6/30/2021	46,271,773	46,271,773	-	272,841,342	16.96%
6/30/2020	43,164,193	43,164,193	-	260,478,351	16.57%
6/30/2019	31,988,846	31,988,846	-	256,548,249	12.47%
6/30/2018	28,087,114	28,087,114	-	247,055,968	13.44%
6/30/2017	17,818,722	17,818,722	-	238,174,894	7.48%
6/30/2016	18,358,399	18,358,399	-	224,660,318	8.17%
6/30/2015	28,183,368	28,183,368	-	210,838,659	13.37%
6/30/2014	26,925,455	26,925,455	-	200,324,048	13.44%

The notes to the required supplementary information are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
OTHER POSTEMPLOYMENT BENEFITS - RETIREMENT HEALTHCARE INSURANCE ACCOUNT (RHIA)
YEAR ENDED JUNE 30, 2023

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB
LIABILITY FOR RHIA
LAST TEN FISCAL YEARS***

Year Ended June 30,	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability/(Asset) (NOL)	Covered Payroll	NOL as a % of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2023	1.89%	\$ (6,704,356)	\$ 297,867,705	-2.3%	194.7%
2022	1.88%	(6,439,575)	272,841,342	-2.4%	183.9%
2021	4.02%	(8,191,813)	260,478,351	-3.1%	150.1%
2020	2.35%	(4,534,037)	256,548,249	-1.8%	144.4%
2019	2.34%	(2,606,873)	247,055,968	-1.1%	124.0%
2018	2.32%	(968,900)	238,174,894	-0.4%	108.9%
2017	2.35%	638,414	224,660,318	0.3%	94.1%

**SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS FOR RHIA
LAST TEN FISCAL YEARS***

Year Ended June 30,	Required Statutory Contributions	Contributions In Relation to the Required Statutory Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of its Covered Payroll
2023	\$ 43,616	\$ 43,616	\$ -	\$ 335,309,918	0.0%
2022	46,503	46,503	-	297,867,705	0.0%
2021	50,174	50,174	-	272,841,342	0.0%
2020	287,100	287,100	-	260,478,351	0.1%
2019	1,162,909	1,162,909	-	256,548,249	0.5%
2018	1,130,778	1,130,778	-	247,055,968	0.5%
2017	1,193,928	1,193,928	-	238,174,894	0.5%

*The requirement of this schedule is to present ten years. Until ten years of information is available, the District will present available data.

The notes to the required supplementary information are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
OTHER POSTEMPLOYMENT BENEFITS - RETIREMENT HEALTHCARE INSURANCE SUBSIDY (RHIS)
YEAR ENDED JUNE 30, 2023

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY FOR RHIS
LAST TEN FISCAL YEARS*

Year Ended June 30,	Service Cost	Interest	Change of Benefit Terms	Difference Between Expected and Actual Experience	Change of Assumptions or Other Input	Benefit Payments	Net Change in Total OPEB Liability
2023	\$ 2,510,674	\$ 1,336,218	\$ -	\$ -	\$ (830,614)	\$ (1,317,154)	\$ 1,699,124
2022	3,431,382	1,082,701	-	(4,376,642)	(7,931,980)	(1,137,164)	(8,931,703)
2021	3,315,345	1,011,277	-	-	-	(1,399,321)	2,927,301
2020	2,258,096	1,471,011	-	2,801,834	(552,691)	(1,234,313)	4,743,937
2019	2,181,735	1,343,272	-	-	9,956,458	(1,337,434)	12,144,031
2018	1,590,111	905,326	-	-	-	(800,830)	1,694,607

SCHEDULE OF TOTAL OPEB LIABILITY AND RELATED RATIOS FOR RHIS
LAST TEN FISCAL YEARS*

Year Ended June 30,	Beginning Total OPEB Liability	Net Change in Total OPEB Liability	Ending Total OPEB Liability	Covered Employee Payroll	Total OPEB Liability as a Percentage of its Covered Employee Payroll	Discount Rate
2023	\$ 36,325,547	\$ 1,699,124	\$ 38,024,671	\$ 356,071,525	10.7%	3.75%
2022	45,257,250	(8,931,703)	36,325,547	345,700,510	10.5%	3.50%
2021	42,329,949	2,927,301	45,257,250	333,195,432	13.6%	2.25%
2020	37,586,012	4,743,937	42,329,949	297,211,787	14.2%	2.25%
2019	25,441,981	12,144,031	37,586,012	268,614,505	14.0%	3.75%
2018	23,747,374	1,694,607	25,441,981	259,530,923	9.8%	3.75%

*The requirement of this schedule is to present ten years. Until ten years of information is available, the District will present available data.

The notes to the required supplementary information are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

Note 1: Budget Basis of Accounting

The schedule of revenues, expenditures, and changes in fund balances – budget and actual has been prepared on the prescribed budget basis of accounting for the District. All District Funds were budgeted on a generally accepted accounting principles (GAAP) basis except for the Custodial Fund which is not required to be budgeted under state law. Normal adjustments were made to budgeted expenses to accommodate operational needs of the District that were within functions required by Oregon Budget Law.

The District accounts for certain transactions on a budgetary basis which differs from GAAP basis. A description of the principal differences between the budgetary basis and GAAP in recording and reporting transactions follows:

	<u>Budgetary Basis</u>	<u>GAAP Basis</u>
Properties acquired by long-term financing such as leases	Only the current year’s payment is recorded as a capital outlay expenditure of the fund in which payments are budgeted.	The net present value of the total stream of payments is recorded in the fund from which payments will be made as an expenditure in the year of acquisition with a corresponding offset to other financing sources. Subsequent payments on the obligations are recorded as debt service expenditures.
Classifications of expenditures by character	The character of expenditures is reported at the object level. Budgets and appropriations are made for each major function.	Expenditures are classified and reported by character within the financial statements.

Note 2: Oregon Public Employees Retirement System

See the following notes for additional information regarding Oregon PERS Pension:

- The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.
- The amounts for covered payroll in the schedule of the District’s Proportionate Share of the Net Pension Liability (NPL) use the prior year’s data to match the measurement date used by the pension plan for each fiscal year.
- The June 30, 2015 NPL reflects benefit changes from Senate Bills 822 and 861.
- The June 30, 2016 NPL reflects benefit changes from the Oregon Supreme Court’s ruling in Moro v. State of Oregon, which overturned portions of Senate Bills 822 and 861.
- The June 30, 2017 NPL reflects assumption changes reducing the inflation rate from 2.75% to 2.50%, the long-term expected rate of return from 7.75% to 7.50%, the discount rate from 7.75% to 7.50% and the projected salary increases from 3.75% to 3.5%.
- The June 30, 2019 NPL reflects assumption changes reducing the long-term expected rate of return from 7.50% to 7.20% and the discount rate from 7.50% to 7.20%.
- The June 30, 2021 NPL reflects assumption changes reducing the long-term expected rate of return from 7.20% to 6.90% and the discount rate from 7.20% to 6.90%.

Oregon PERS produces an independent audited Annual Comprehensive Financial Report which can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Note 3: Other Postemployment Benefits – Retirement Health Insurance Account (RHIA)

See the following notes for additional information regarding Oregon PERS RHIA:

- The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.
- The amounts for covered payroll in the schedule of the District’s Proportionate Share of the Net OPEB Liability use the prior year’s data to match the measurement date used by the OPEB plan for each fiscal year.

Oregon PERS produces an independent audited Annual Comprehensive Financial Report which can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

Note 4: Other Postemployment Benefits – Retirement Healthcare Insurance Subsidy (RHIS)

See the following notes for additional information regarding the District’s RHIS:

- The amounts presented for each fiscal year were actuarially determined at July 1 of odd years and rolled forward to the measurement date.
- The OPEB liability reflects assumption changes in the health care cost assumption, increasing costs for MODA and Kaiser medical plans.

Oregon PERS produces an independent audited Annual Comprehensive Financial Report which can be found at: <https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

OTHER SUPPLEMENTARY INFORMATION

SALEM-KEIZER SCHOOL DISTRICT 24J
YEAR ENDED JUNE 30, 2023

GO Debt Service Fund – Accounts for the payment of principal and interest on long-term general obligation bonds. The major sources of revenue are property taxes and earnings from temporary investments.

PERS Pension Debt Service Fund – Accounts for the payment of principal and interest on long-term pension bonds. The major sources of revenue are charges to other funds and earnings from temporary investments.

2018 Bond Capital Projects Fund – Accounts for the capital construction projects funded by the 2018 bond. The major revenue sources are bond issuance, associated bond premium and earnings from temporary investments.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GO DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2023

	Actual Budget and GAAP Basis	Budget		Variance with Final Budget
		Adopted	Final	
Revenues:				
Taxes	\$ 60,879,275	\$ 59,430,801	\$ 59,430,801	\$ 1,448,474
Earnings on Investments	30,959	50,000	50,000	(19,041)
Intermediate Sources	59,749	-	-	59,749
Total Revenues	<u>60,969,983</u>	<u>59,480,801</u>	<u>59,480,801</u>	<u>1,489,182</u>
Expenditures:				
Debt Service:				
Principal	21,023,317	21,023,318	21,023,318	1
Interest	39,257,483	39,257,483	39,257,483	-
Total Expenditures	<u>60,280,800</u>	<u>60,280,801</u>	<u>60,280,801</u>	<u>1</u>
Net Change in Fund Balance	689,183	(800,000)	(800,000)	1,489,183
Fund Balance, Beginning of Year	<u>902,649</u>	<u>800,000</u>	<u>800,000</u>	<u>102,649</u>
Fund Balance, End of Year	<u>\$ 1,591,832</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,591,832</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERS PENSION DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2023

	Actual Budget and GAAP Basis	Budget		Variance with Final Budget
		Adopted	Final	
Revenues:				
Charges for Services Provided to Other Funds	\$ 32,534,654	\$ 29,600,000	\$ 29,600,000	\$ 2,934,654
Earnings on Investments	1,381,269	300,000	300,000	1,081,269
Total Revenues	<u>33,915,923</u>	<u>29,900,000</u>	<u>29,900,000</u>	<u>4,015,923</u>
Expenditures:				
Debt Service:				
Principal	19,455,000	19,455,000	19,455,000	-
Interest	7,832,090	7,832,091	7,832,091	1
Total Expenditures	<u>27,287,090</u>	<u>27,287,091</u>	<u>27,287,091</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	6,628,833	2,612,909	2,612,909	4,015,924
Other Financing Sources and Uses:				
Transfer In	-	1	1	(1)
Transfer Out	-	(1)	(1)	1
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	6,628,833	2,612,909	2,612,909	4,015,924
Fund Balance, Beginning of Year	<u>30,805,730</u>	<u>30,000,000</u>	<u>30,000,000</u>	<u>805,730</u>
Fund Balance, End of Year	<u>\$ 37,434,563</u>	<u>\$ 32,612,909</u>	<u>\$ 32,612,909</u>	<u>\$ 4,821,654</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
2018 BOND CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2023

	Budget			Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
	Actual	Adopted	Final			
Revenues:						
Local Sources	\$ 176,821	\$ -	\$ -	\$ 176,821	\$ -	\$ 176,821
Earnings on Investments	4,091,639	2,000,000	2,000,000	2,091,639	-	4,091,639
Total Revenues	4,268,460	2,000,000	2,000,000	2,268,460	-	4,268,460
Expenditures:						
Current:						
Facilities Acquisition and Construction	130,763,659	252,000,000	252,000,000	121,236,341	(124,517,027)	6,246,632
Capital Outlay	-	-	-	-	124,517,027	124,517,027
Total Expenditures	130,763,659	252,000,000	252,000,000	121,236,341	-	130,763,659
Net Change in Fund Balance	(126,495,199)	(250,000,000)	(250,000,000)	123,504,801	-	(126,495,199)
Fund Balance, Beginning of Year	212,339,407	250,000,000	250,000,000	(37,660,593)	-	212,339,407
Fund Balance, End of Year	\$ 85,844,208	\$ -	\$ -	\$ 85,844,208	\$ -	\$ 85,844,208

SALEM-KEIZER SCHOOL DISTRICT 24J
YEAR ENDED JUNE 30, 2023

NONMAJOR GOVERNMENTAL FUNDS

The following funds are considered Special Revenue Funds and account for revenues and expenditures for specific educational projects. Included are the following funds:

Fee Based Programs Fund – Accounts for the District’s activity and athletic programs. The major sources of revenue are student participation fees and receipts from event admission charges. Scholarship and memorial funds are accounted for in this fund.

Food Services Fund – Accounts for revenues and expenditures for the food dispensing programs. Principal revenue sources are sales of food and subsidies under the National School Lunch and Breakfast Programs received through the State of Oregon.

Energy Efficiency Fund – This fund reflects the activities of a state energy conservation program that was created to make energy efficient modifications to district facilities in order to reduce overall energy consumption. The principal revenue source is subsidies from Portland General Electric. The District must submit reports to the utility itemizing expenses it has incurred.

The following funds are considered Capital Projects Funds and account for revenues and expenditures for specific special capital projects and deferred maintenance on capital assets. Included are the following funds:

Special Capital Projects Fund – The principal revenue source for this fund is a portion of the state school fund that has been committed by the School Board for special capital projects.

Preventative & Deferred Maintenance Fund – The principal revenue source for this fund is a budget transfer from the General Fund to support smaller deferred maintenance projects on the buildings and grounds of the District.

SALEM-KEIZER SCHOOL DISTRICT 24J
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Special Revenue			Capital Projects		Total Nonmajor Governmental Funds
	Fee Based Programs Fund	Food Services Fund	Energy Efficiency Fund	Special Capital Projects Fund	Preventative & Deferred Maintenance Fund	
ASSETS						
Pooled Cash and Investments	\$ 6,751,807	\$ 17,728,637	\$ -	\$ 8,184,352	\$ 4,933,339	\$ 37,598,135
Receivables	313,916	1,302,919	-	-	-	1,616,835
Total Assets	\$ 7,065,723	\$ 19,031,556	\$ -	\$ 8,184,352	\$ 4,933,339	\$ 39,214,970
LIABILITIES & FUND BALANCES						
Liabilities						
Accounts Payable	\$ 195,575	\$ 1,020,971	\$ -	\$ 399,240	\$ 385,821	\$ 2,001,607
Accued Payroll	23,796	160	-	-	-	23,956
Unearned Revenue	191,292	257,031	-	-	-	448,323
Total Liabilities	410,663	1,278,162	-	399,240	385,821	2,473,886
Fund Balances						
Restricted	519,550	-	-	-	-	519,550
Committed	6,135,510	17,753,394	-	-	-	23,888,904
Assigned	-	-	-	7,785,112	4,547,518	12,332,630
Total Fund Balances	6,655,060	17,753,394	-	7,785,112	4,547,518	36,741,084
Balances	\$ 7,065,723	\$ 19,031,556	\$ -	\$ 8,184,352	\$ 4,933,339	\$ 39,214,970

SALEM-KEIZER SCHOOL DISTRICT 24J
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023

	Special Revenue			Capital Projects		Total Nonmajor Governmental Funds
	Fee Based Programs Fund	Food Services Fund	Energy Efficiency Fund	Special Capital Projects Fund	Preventative & Deferred Maintenance Fund	
Revenues:						
Local Sources	\$ 4,584,701	\$ 275,759	\$ 951,017	\$ 285,520	\$ -	\$ 6,096,997
Earnings on Investments	-	638,195	-	289,497	191,668	1,119,360
State Sources	-	3,943,193	-	460,673	-	4,403,866
Federal Sources	-	16,913,784	-	-	-	16,913,784
Total Revenues	4,584,701	21,770,931	951,017	1,035,690	191,668	28,534,007
Expenditures:						
Current:						
Instruction	4,028,737	-	-	-	-	4,028,737
Support Services	829,063	431,758	-	-	21,863	1,282,684
Enterprise and Community Services	9,336	16,768,523	-	-	-	16,777,859
Facilities Acquisition and Construction	-	-	-	14,312	95,269	109,581
Capital Outlay	97,978	488,932	-	553,261	1,443,564	2,583,735
Total Expenditures	4,965,114	17,689,213	-	567,573	1,560,696	24,782,596
Excess (deficiency) of revenues over (under) expenditures	(380,413)	4,081,718	951,017	468,117	(1,369,028)	3,751,411
Other Financing Sources and Uses:						
Transfers in	-	40,451	-	1,293,643	1,750,000	3,084,094
Transfers out	-	-	(1,293,643)	-	-	(1,293,643)
Total Other Financing Sources and Uses	-	40,451	(1,293,643)	1,293,643	1,750,000	1,790,451
Net Change in Fund Balances	(380,413)	4,122,169	(342,626)	1,761,760	380,972	5,541,862
Fund Balances, Beginning of Year	7,035,473	13,631,225	342,626	6,023,352	4,166,546	31,199,222
Fund Balances, End of Year	\$ 6,655,060	\$ 17,753,394	\$ -	\$ 7,785,112	\$ 4,547,518	\$ 36,741,084

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEE BASED PROGRAMS FUND
YEAR ENDED JUNE 30, 2023

	<u>Budget</u>			Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
	Actual	Adopted	Final			
Revenues:						
Local Sources	\$ 4,584,701	\$ 8,024,075	\$ 8,024,075	\$ (3,439,374)	\$ -	\$ 4,584,701
Tuition	-	100,000	100,000	(100,000)	-	-
Total Revenues	<u>4,584,701</u>	<u>8,124,075</u>	<u>8,124,075</u>	<u>(3,539,374)</u>	<u>-</u>	<u>4,584,701</u>
Expenditures:						
Current:						
Instruction	4,126,715	11,028,652	11,028,652	6,901,937	(97,978)	4,028,737
Support Services	829,063	2,900,423	2,900,423	2,071,360	-	829,063
Enterprise and Community Services	9,336	595,000	595,000	585,664	-	9,336
Capital Outlay	-	-	-	-	97,978	97,978
Total Expenditures	<u>4,965,114</u>	<u>14,524,075</u>	<u>14,524,075</u>	<u>9,558,961</u>	<u>-</u>	<u>4,965,114</u>
Net Change in Fund Balance	(380,413)	(6,400,000)	(6,400,000)	6,019,587	-	(380,413)
Fund Balance, Beginning of Year	7,035,473	6,400,000	6,400,000	635,473	-	7,035,473
Fund Balance, End of Year	<u>\$ 6,655,060</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,655,060</u>	<u>\$ -</u>	<u>\$ 6,655,060</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOOD SERVICES FUND
YEAR ENDED JUNE 30, 2023

	Actual	Budget		Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
		Adopted	Final			
Revenues:						
Cafeteria Sale of Meals	\$ 266,126	\$ 1,125,000	\$ 1,125,000	\$ (858,874)	\$ -	\$ 266,126
Earnings on Investments	638,195	75,000	75,000	563,195	-	638,195
Cafeteria State Grants	3,943,193	1,700,000	1,700,000	2,243,193	-	3,943,193
Cafeteria Federal Grants	16,913,784	15,000,000	15,000,000	1,913,784	-	16,913,784
Miscellaneous Revenues	9,633	-	-	9,633	-	9,633
Total Revenues	21,770,931	17,900,000	17,900,000	3,870,931	-	21,770,931
Expenditures:						
Current:						
Support Services	431,758	638,496	638,496	206,738	-	431,758
Enterprise and Community Services	17,257,455	23,961,504	23,961,504	6,704,049	(488,932)	16,768,523
Capital Outlay	-	-	-	-	488,932	488,932
Total Expenditures	17,689,213	24,600,000	24,600,000	6,910,787	-	17,689,213
Excess (deficiency) of revenues over (under) expenditures	4,081,718	(6,700,000)	(6,700,000)	10,781,718	-	4,081,718
Other Financing Sources (Uses):						
Transfers In	40,451	200,000	200,000	(159,549)	-	40,451
Net Change in Fund Balance	4,122,169	(6,500,000)	(6,500,000)	10,622,169	-	4,122,169
Fund Balance, Beginning of Year	13,631,225	6,500,000	6,500,000	7,131,225	-	13,631,225
Fund Balance, End of Year	\$ 17,753,394	\$ -	\$ -	\$ 17,753,394	\$ -	\$ 17,753,394

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ENERGY EFFICIENCY FUND
YEAR ENDED JUNE 30, 2023

	Actual Budget and GAAP Basis	Budget		Variance with Final Budget
		Adopted	Final	
Revenues:				
Miscellaneous Revenues	\$ 951,017	\$ 900,000	\$ 900,000	\$ 51,017
Excess (deficiency) of revenues over (under) expenditures	<u>951,017</u>	<u>900,000</u>	<u>900,000</u>	<u>51,017</u>
Other Financing Sources and Uses:				
Transfers Out	<u>(1,293,643)</u>	<u>(2,300,000)</u>	<u>(2,300,000)</u>	<u>1,006,357</u>
Net Change in Fund Balance	<u>(342,626)</u>	<u>(1,400,000)</u>	<u>(1,400,000)</u>	<u>1,057,374</u>
Fund Balance, Beginning of Year	<u>342,626</u>	<u>1,400,000</u>	<u>1,400,000</u>	<u>(1,057,374)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2023

	Budget			Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
	Actual	Adopted	Final			
Revenues:						
Local Sources	\$ 283,700	\$ -	\$ -	\$ 283,700	\$ -	\$ 283,700
Earnings on Investments	289,497	-	-	289,497	-	289,497
State Sources	460,673	-	-	460,673	-	460,673
Miscellaneous Revenues	1,820	3,000,000	3,000,000	(2,998,180)	-	1,820
Total Revenues	1,035,690	3,000,000	3,000,000	(1,964,310)	-	1,035,690
Expenditures:						
Current:						
Support Services	-	2,000,000	2,000,000	2,000,000	-	-
Facilities Acquisition and Construction	567,573	9,800,000	9,800,000	9,232,427	(553,261)	14,312
Capital Outlay	-	-	-	-	553,261	553,261
Total Expenditures	567,573	11,800,000	11,800,000	11,232,427	-	567,573
Excess (deficiency) of revenues over (under) expenditures	468,117	(8,800,000)	(8,800,000)	9,268,117	-	468,117
Other Financing Sources and Uses:						
Transfer In	1,293,643	2,300,000	2,300,000	(1,006,357)	-	1,293,643
Net Change in Fund Balance	1,761,760	(6,500,000)	(6,500,000)	8,261,760	-	1,761,760
Fund Balance, Beginning of Year	6,023,352	6,500,000	6,500,000	(476,648)	-	6,023,352
Fund Balance, End of Year	\$ 7,785,112	\$ -	\$ -	\$ 7,785,112	\$ -	\$ 7,785,112

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PREVENTATIVE & DEFERRED MAINTENANCE FUND
YEAR ENDED JUNE 30, 2023

	<u>Budget</u>			Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
	Actual	Adopted	Final			
Revenues:						
Earnings on Investments	\$ 191,668	\$ -	\$ -	\$ 191,668	\$ -	\$ 191,668
Expenditures:						
Current:						
Support Services	21,863	1,200,000	1,200,000	1,178,137	-	21,863
Facilities Acquisition and Construction	1,538,833	5,050,000	5,050,000	3,511,167	(1,443,564)	95,269
Capital Outlay	-	-	-	-	1,443,564	1,443,564
Total Expenditures	<u>1,560,696</u>	<u>6,250,000</u>	<u>6,250,000</u>	<u>4,689,304</u>	<u>-</u>	<u>1,560,696</u>
Excess (deficiency) of revenues over (under) expenditures	(1,369,028)	(6,250,000)	(6,250,000)	4,880,972	-	(1,369,028)
Other Financing Sources and Uses:						
Transfer In	1,750,000	1,750,000	1,750,000	-	-	1,750,000
Net Change in Fund Balance	380,972	(4,500,000)	(4,500,000)	4,880,972	-	380,972
Fund Balance, Beginning of Year	4,166,546	\$ 4,500,000	\$ 4,500,000	(333,454)	-	4,166,546
Fund Balance, End of Year	<u>\$ 4,547,518</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,547,518</u>	<u>\$ -</u>	<u>\$ 4,547,518</u>



SALEM-KEIZER SCHOOL DISTRICT 24J
YEAR ENDED JUNE 30, 2023

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one District department to other District departments, on a cost reimbursement basis. Included are:

Risk Management Fund – Accounts for the financing of insurance premiums, unemployment claims, worker’s compensation and long-term disability claims, and partial funding for probable maximum exposures.

Auxiliary Services Fund – Accounts for the user fees, printing and warehouse costs incurred by the various departments and government agencies.

Charter Schools Services Fund – Accounts for the activities of District sponsored Charter Schools. The cost of these activities is funded through revenues related to Charter School students.

SALEM-KEIZER SCHOOL DISTRICT 24J
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023

	Risk Management Fund	Auxiliary Services Fund	Charter Schools Services Fund	Total
ASSETS				
Current Assets				
Cash, Cash Equivalents and Investments	\$ 26,435,535	\$ 1,774,283	\$ 1,931,899	\$ 30,141,717
Receivables	58,807	72,771	25,281	156,859
Prepaid Items	30,326	5,125	-	35,451
Inventories	-	894,268	-	894,268
Total Current Assets	26,524,668	2,746,447	1,957,180	31,228,295
Noncurrent Assets				
Net OPEB Asset - RHIA	15,032	16,947	29,671	61,650
Capital Assets				
Subscription Assets, Net	32,714	-	-	32,714
Equipment	466,464	1,964,643	-	2,431,107
Building Improvements	198,128	553,727	-	751,855
Less Accumulated Depreciation	(282,438)	(1,814,277)	-	(2,096,715)
Total Noncurrent Assets	429,900	721,040	29,671	1,180,611
TOTAL ASSETS	26,954,568	3,467,487	1,986,851	32,408,906
DEFERRED OUTFLOWS OF RESOURCES				
OPEB Deferred Outflows - RHIA	2,644	2,981	5,219	10,844
OPEB Deferred Outflows - RHIS	11,862	13,373	23,412	48,647
Pension Deferred Outflows - PERS	278,843	314,372	550,381	1,143,596
TOTAL DEFERRED OUTFLOWS OF RESOURCES	293,349	330,726	579,012	1,203,087
LIABILITIES				
Current Liabilities				
Accounts Payable	188,559	205,182	1,948,595	2,342,336
Accrued Salaries and Benefits	7,272	215	8,033	15,520
Accrued Interest Payable	250	-	-	250
Accrued Claims Liability	1,917,855	-	-	1,917,855
Accrued Compensated Absences	53,044	55,794	553	109,391
Subscription Liability	11,562	-	-	11,562
Unearned Revenue	-	457	-	457
Total Current Liabilities	2,178,542	261,648	1,957,181	4,397,371
Noncurrent Liabilities				
Net Pension Liability - PERS	756,876	853,314	1,493,920	3,104,110
Total OPEB Liability - RHIS	85,257	96,121	168,281	349,659
Total Noncurrent Liabilities	842,133	949,435	1,662,201	3,453,769
TOTAL LIABILITIES	3,020,675	1,211,083	3,619,382	7,851,140
DEFERRED INFLOWS OF RESOURCES				
OPEB Deferred Inflows - RHIA	2,095	2,361	4,134	8,590
OPEB Deferred Inflows - RHIS	23,809	26,842	46,994	97,645
Pension Deferred Inflows - PERS	278,325	313,788	549,357	1,141,470
TOTAL DEFERRED INFLOWS OF RESOURCES	304,229	342,991	600,485	1,247,705
NET POSITION				
Investment in Capital Assets	414,868	704,093	-	1,118,961
Restricted for OPEB - RHIA	15,581	17,567	30,756	63,904
Unrestricted	23,492,564	1,522,479	(1,684,760)	23,330,283
TOTAL NET POSITION	\$ 23,923,013	\$ 2,244,139	\$ (1,654,004)	\$ 24,513,148

SALEM-KEIZER SCHOOL DISTRICT 24J
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2023

	Risk Management Fund	Auxiliary Services Fund	Charter Schools Services Fund	Total
Operating Revenues				
State Sources	\$ -	\$ -	\$ 32,482	\$ 32,482
Charges for Services	9,319,272	5,320,134	6,318,467	20,957,873
Total Operating Revenues	9,319,272	5,320,134	6,350,949	20,990,355
Operating Expenses				
Salaries	806,618	909,394	1,592,100	3,308,112
Employee Benefits	564,903	546,191	788,829	1,899,923
Purchased Services	1,590,078	666,696	3,822,450	6,079,224
Supplies and Materials	4,774,576	2,798,517	80,406	7,653,499
Depreciation	48,060	93,621	-	141,681
Amortization	11,598	9,742	-	21,340
Total Operating Expenses	7,795,833	5,024,161	6,283,785	19,103,779
Operating Income	1,523,439	295,973	67,164	1,886,576
Nonoperating Revenues				
Earnings on Investments	1,015,914	-	60,568	1,076,482
Loss on Sale of Capital Assets	-	(11,742)	-	(11,742)
Total Nonoperating Revenues	1,015,914	(11,742)	60,568	1,064,740
Change in Net Position	2,539,353	284,231	127,732	2,951,316
Net Position, July 1, 2022	21,383,660	1,959,908	(1,781,736)	21,561,832
Net Position, June 30, 2023	\$ 23,923,013	\$ 2,244,139	\$ (1,654,004)	\$ 24,513,148

SALEM-KEIZER SCHOOL DISTRICT 24J
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2023

	Risk Management Fund	Auxiliary Services Fund	Charter Schools Services Fund	Total
Cash Flows from Operating Activities				
Receipts for Services Provided	\$ 9,260,465	\$ 5,311,571	\$ 6,357,452	\$ 20,929,488
Payments to Employees for Services	(1,402,389)	(1,505,943)	(2,505,194)	(5,413,526)
Payments to Suppliers for Goods and Services	(6,175,468)	(3,445,447)	(3,296,285)	(12,917,200)
Payments for Claims	142,940	-	-	142,940
Cash Flows Provided (Used) by Operating Activities	1,825,548	360,181	555,973	2,741,702
Cash Flows from Capital and Related Financing Activities				
Purchases of Capital Assets	(6,130)	(128,498)	-	(134,628)
Loss on Sale of Capital Assets	-	(23,142)	-	(23,142)
Payments on Subscriptions	(32,500)	-	-	(32,500)
Payments on Leases	-	(6,805)	-	(6,805)
Cash Flows Provided (Used) by Capital and Related Financing Activities	(38,630)	(158,445)	-	(197,075)
Cash Flows from Investing Activities				
Interest Received	1,015,914	-	60,568	1,076,482
Increase in Cash, Cash Equivalents and Investments	2,802,832	201,736	616,541	3,621,109
Cash, Cash Equivalents and Investments at Beginning of Year	23,632,703	1,572,547	1,315,358	26,520,608
Cash, Cash Equivalents and Investments at End of Year	\$ 26,435,535	\$ 1,774,283	\$ 1,931,899	\$ 30,141,717
Reconciliation of Operating Income to Cash Flows from Operating Activities				
Operating Income	\$ 1,523,439	\$ 295,973	\$ 67,164	\$ 1,886,576
Adjustments to Reconcile Operating Income to Cash Flows from Operating Activities				
Depreciation Expense	48,060	93,621	-	141,681
Amortization Expense	11,598	9,742	-	21,340
RHIA OPEB Expense Adjustment	(549)	(429)	90	(888)
Pension Expense Adjustment	(34,385)	(48,807)	(129,878)	(213,070)
RHIS OPEB Expense Adjustment	4,716	4,143	2,055	10,914
Change in Assets and Liabilities:				
Change in Receivables	(58,807)	(8,563)	6,503	(60,867)
Change in Prepaid Items	(30,326)	25,603	-	(4,723)
Change in Inventories	-	(76,809)	-	(76,809)
Change in Accounts Payable	104,551	70,515	606,571	781,637
Change in Accrued Salaries & Benefits	(1,717)	(4,120)	3,880	(1,957)
Change in Unearned Revenue	-	457	-	457
Change in Accrued Claims Liability	257,901	-	-	257,901
Change in Accrued Compensated Absences	1,067	(1,145)	(412)	(490)
Total Adjustments	302,109	64,208	488,809	855,126
Cash Flows Provided by Operating Activities	\$ 1,825,548	\$ 360,181	\$ 555,973	\$ 2,741,702

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RISK MANAGEMENT FUND
YEAR ENDED JUNE 30, 2023

	Budget			Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
	Actual	Adopted	Final			
Revenues:						
Local Sources	\$ 9,319,272	\$ 9,675,500	\$ 9,675,500	\$ (356,228)	\$ -	\$ 9,319,272
Interest Received	1,015,914	200,000	200,000	815,914	-	1,015,914
Total Revenues	<u>10,335,186</u>	<u>9,875,500</u>	<u>9,875,500</u>	<u>459,686</u>	<u>-</u>	<u>10,335,186</u>
Expenditures:						
Current:						
Support Services	7,772,522	31,075,499	31,075,499	23,302,977	(6,130)	7,766,392
Capital Outlay	-	-	-	-	6,130	6,130
Total Expenditures	<u>7,772,522</u>	<u>31,075,499</u>	<u>31,075,499</u>	<u>23,302,977</u>	<u>-</u>	<u>7,772,522</u>
Excess (deficiency) of revenues over (under) expenditures	2,562,664	(21,199,999)	(21,199,999)	23,762,663	-	2,562,664
Other Financing Sources and Uses:						
Transfers Out	-	(1)	(1)	1	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,562,664	(21,200,000)	(21,200,000)	23,762,664	-	2,562,664
Fund Balance, Beginning of Year	<u>21,827,776</u>	<u>21,200,000</u>	<u>21,200,000</u>	<u>627,776</u>	<u>-</u>	<u>21,827,776</u>
Fund Balance, End of Year	<u>\$ 24,390,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,390,440</u>	<u>\$ -</u>	<u>\$ 24,390,440</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AUXILIARY SERVICES FUND
YEAR ENDED JUNE 30, 2023

	Actual	Budget		Variance with Final Budget	Budget to GAAP Differences	Actual GAAP Basis
		Adopted	Final			
Revenues:						
Local Sources	\$ 5,320,134	\$ 4,600,043	\$ 4,600,043	\$ 720,091	\$ -	\$ 5,320,134
Expenditures:						
Current:						
Support Services	5,119,260	7,000,043	7,000,043	1,880,783	(153,369)	4,965,891
Capital Outlay	-	-	-	-	153,369	153,369
Total Expenditures	5,119,260	7,000,043	7,000,043	1,880,783	-	5,119,260
Excess (deficiency) of revenues over (under) expenditures	200,874	(2,400,000)	(2,400,000)	2,600,874	-	200,874
Other Financing Sources (Uses):						
Sale of Capital Assets	(11,742)	-	-	(11,742)	-	(11,742)
Net Change in Fund Balance	189,132	(2,400,000)	(2,400,000)	2,589,132	-	189,132
Fund Balance, Beginning of Year	2,457,538	2,400,000	2,400,000	57,538	-	2,457,538
Fund Balance, End of Year	\$ 2,646,670	\$ -	\$ -	\$ 2,646,670	\$ -	\$ 2,646,670

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHARTER SCHOOLS SERVICES FUND
YEAR ENDED JUNE 30, 2023

	Actual Budget and GAAP Basis	Budget		Variance with Final Budget
		Adopted	Final	
Revenues:				
State Sources	\$ 32,482	\$ 20,000	\$ 20,000	\$ 12,482
Local Sources	6,318,467	8,700,000	8,700,000	(2,381,533)
Interest Received	60,568	20,000	20,000	40,568
Total Revenues	6,411,517	8,740,000	8,740,000	(2,328,483)
Expenditures:				
Current:				
Instruction	6,411,517	10,000,000	10,000,000	3,588,483
Total Expenditures	6,411,517	10,000,000	10,000,000	3,588,483
Net Change in Fund Balance	-	(1,260,000)	(1,260,000)	1,260,000
Fund Balance, Beginning of Year	-	1,260,000	1,260,000	(1,260,000)
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -



OTHER FINANCIAL SCHEDULES

SALEM-KEIZER SCHOOL DISTRICT 24J
REVENUE SUMMARY BY ALL FUNDS
YEAR ENDED JUNE 30, 2023

	Fund 100	Fund 200	Fund 300
Local Sources:			
1110 Current Year Taxes	\$ 94,472,038	\$ -	\$ 59,775,960
1112 Prior Year Taxes	1,819,857	-	1,082,341
1190 Penalties and Interest on Property Taxes	33,119	-	20,974
1412 Transportation Fees From Other Districts Within the State	19,689	-	-
1500 Earnings on Investments	5,869,818	1,812,573	1,412,228
1600 Food Service	-	266,126	-
1700 Extracurricular Activities	184	3,108,363	-
1800 Community Services Activities	-	6,775	-
1910 Rentals	310,957	31,418	-
1920 Contributions from Private Sources	2	458,213	-
1940 Services Provided	89,450	-	-
1950 Textbook Sales and Rentals	-	6,229	-
1960 Recovery of Prior Years' Expenditure	31,045	-	-
1970 Services Provided Other Funds	-	-	32,534,654
1980 Fees Charged to Grants	3,849,368	-	-
1990 Miscellaneous	6,823,645	1,945,753	-
Total Local Sources	113,319,172	7,635,450	94,826,157
Intermediate Sources:			
2101 County School Funds	455,624	-	-
2102 General ESD Funds	18,280,796	-	-
2199 Other Intermediate Sources	94,743	-	59,749
2200 Restricted Revenue	-	396,692	-
Total Intermediate Sources	18,831,163	396,692	59,749
State Sources:			
3101 State School Fund	386,422,993	-	-
3102 State School Fund - School Lunch Match	-	150,372	-
3103 Common School Fund	5,236,824	-	-
3199 Other Unrestricted Grants-in-Aid	2,834,409	-	-
3222 State School Fund (SSF) Transportation Equipment	-	3,783,710	-
3299 Other Restricted Grants-in-Aid	140,358	72,407,455	-
Total State Sources	394,634,584	76,341,537	-
Federal Sources:			
4200 Unrestricted Federal Revenue Through State	17,171	-	-
4300 Restricted Federal Revenue	-	174,736	-
4500 Restricted Federal Revenue Through State	1,113,723	77,319,662	-
4801 Federal Forest Fees	354	-	-
4900 Revenue on behalf of District	-	1,763,080	-
Total Federal Sources	1,131,248	79,257,478	-
Other Sources:			
5200 Interfund Transfers	-	17,430,451	-
5300 Sale of Capital Assets	51,989	-	-
5300 Loss on Termination of Lease	(8,896)	-	-
5400 Resources - Beginning Fund Balance	109,954,460	56,157,502	31,708,379
Total Other Sources	109,997,553	73,587,953	31,708,379
Total Revenues	\$ 637,913,720	\$ 237,219,110	\$ 126,594,285

Fund 400	Fund 600	Fund 700	Total
\$ -	\$ -	\$ -	\$ 154,247,998
-	-	-	2,902,198
-	-	-	54,093
-	-	-	19,689
4,572,804	1,076,482	-	14,743,905
-	-	-	266,126
-	-	-	3,108,547
-	-	-	6,775
-	-	-	342,375
244,200	-	-	702,415
-	113,226	-	202,676
-	-	-	6,229
43,982	36,425	-	111,452
-	11,053,971	-	43,588,625
-	-	-	3,849,368
174,159	9,754,251	58,433	18,756,241
5,035,145	22,034,355	58,433	242,908,712
-	-	-	455,624
-	-	-	18,280,796
-	-	-	154,492
-	-	-	396,692
-	-	-	19,287,604
-	-	-	386,422,993
-	-	-	150,372
-	-	-	5,236,824
-	-	-	2,834,409
-	-	-	3,783,710
460,673	32,482	-	73,040,968
460,673	32,482	-	471,469,276
-	-	-	17,171
-	-	-	174,736
-	-	-	78,433,385
-	-	-	354
-	-	-	1,763,080
-	-	-	80,388,726
3,043,643	-	-	20,474,094
-	(11,742)	-	40,247
-	-	-	(8,896)
222,529,305	24,285,314	138,815	444,773,775
225,572,948	24,273,572	138,815	465,279,220
\$ 231,068,766	\$ 46,340,409	\$ 197,248	\$ 1,279,333,538

SALEM-KEIZER SCHOOL DISTRICT 24J
GENERAL FUND (100) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

	Object 100	Object 200	Object 300
Instruction:			
1111 Elementary, K-5	\$ 65,724,354	\$ 40,033,277	\$ 609,024
1121 Middle/Junior High Programs	26,388,094	15,534,890	540,055
1122 Middle/Junior High School Extracurricular	686,238	264,337	435,002
1131 High School Programs	38,614,885	22,047,159	732,759
1132 High School Extracurricular	3,223,282	1,238,741	302,785
1140 Preschool Programs	27,771	15,900	143
1210 Programs for the Talented and Gifted	260,929	134,341	955
1220 Restrictive Programs for Students with Disabilities	24,438,648	16,795,898	297,797
1250 Less Restrictive Programs for Students with Disabilities	18,390,908	12,063,708	1,159,106
1260 Treatment and Habilitation	168,262	99,868	7,246
1280 Alternative Education	4,132,133	2,406,652	8,132,857
1291 English Language Learner	9,239,848	5,737,521	4,235
1292 Teen Parent Programs	698,530	410,479	7,202
1299 Other Programs	26,049	7,021	14,284
1400 Summer School Programs	12,533	5,047	1,015
Total Instruction	192,032,464	116,794,839	12,244,465
Support Services:			
2110 Attendance and Social Work Services	3,710,417	2,252,146	204,583
2120 Guidance Services	7,958,656	4,802,134	(46,971)
2130 Health Services	2,062,404	1,198,927	38,303
2140 Psychological Services	1,083,526	554,750	8,981
2150 Speech Pathology and Audiology Services	4,202,595	2,391,553	1,085,997
2160 Other Student Treatment Services	1,059,824	635,867	46,548
2190 Service Direction, Student Support Services	441,705	250,524	15,812
2210 Improvement of Instruction Services	2,911,226	1,532,412	110,128
2220 Educational Media Services	3,263,762	2,204,086	111,317
2230 Assessment and Testing	359,321	216,962	95,884
2240 Instructional Staff Development	4,013,661	2,292,515	442,444
2310 Board of Education Services	5,821	2,068	1,003,717
2320 Executive Administration Services	1,485,124	679,092	62,293
2410 Office of the Principal Services	24,414,142	14,249,065	570,333
2490 Other Support Services - School Administration	1,769,142	934,235	53,660
2510 Direction of Business Support Services	381,435	192,081	11,408
2520 Fiscal Services	1,776,096	972,301	188,415
2540 Operation and Maintenance of Plant Services	14,980,171	11,073,638	12,455,127
2550 Student Transportation Services	13,755,894	10,138,832	1,257,379
2570 Internal Services	1,112,607	405,554	111,692
2620 Planning, Research, Development, Evaluation, Services, Grant Writing and Statistical Services	-	-	12,375
2630 Information Services	685,656	372,382	13,828
2640 Staff Services	3,290,364	1,944,741	325,010
2660 Technology Services	6,011,641	3,407,746	1,065,089
2680 Interpretation and Translation	707,334	481,215	10,676
2690 Other Support Services - Central	-	556,318	303,128
2700 Supplemental Retirement Program	100,748	18,974	-
Total Support Services	101,543,272	63,760,118	19,557,156
Enterprise and Community Services:			
3100 Food Service	-	-	-
Facilities Acquisition and Construction:			
4120 Site Acquisition and Development Services	-	-	8,500
4150 Building Acquisition, Const., and Improvement Services	-	-	10,812
Total Facilities Acquisition and Construction	-	-	19,312
Other Uses:			
5200 Transfers of Funds	-	-	-
Total Expenditures	\$ 293,575,736	\$ 180,554,957	\$ 31,820,933

	Object 400	Object 500	Object 600	Object 700	Total
\$	1,136,705	\$ -	\$ 2,596	\$ -	\$ 107,505,956
	716,103	1,300	57,845	-	43,238,287
	35,447	-	5,109	-	1,426,133
	1,655,750	58,259	122,533	-	63,231,345
	324,163	76,376	100,792	-	5,266,139
	44,842	-	-	-	88,656
	54,174	-	405	-	450,804
	88,404	-	280	-	41,621,027
	122,508	-	-	-	31,736,230
	17,219	-	-	-	292,595
	99,671	-	28,550	-	14,799,863
	86,379	-	10,994	-	15,078,977
	18,319	-	-	-	1,134,530
	5,978	-	-	-	53,332
	3,491	-	-	-	22,086
	<u>4,409,153</u>	<u>135,935</u>	<u>329,104</u>	<u>-</u>	<u>325,945,960</u>
	23,800	-	-	-	6,190,946
	8,425	-	-	-	12,722,244
	3,764	-	-	-	3,303,398
	8,724	-	-	-	1,655,981
	46,729	-	-	-	7,726,874
	19,125	-	-	-	1,761,364
	67,927	-	-	-	775,968
	261,173	-	2,735	-	4,817,674
	364,775	-	339	-	5,944,279
	156,333	-	-	-	828,500
	72,687	-	8,722	-	6,830,029
	4,665	-	22,140	-	1,038,411
	23,306	-	8,517	-	2,258,332
	630,360	123,264	15,674	-	40,002,838
	47,317	-	1,127	-	2,805,481
	64,006	-	299	-	649,229
	41,072	-	11,390	-	2,989,274
	3,033,674	450,903	441,232	-	42,434,745
	2,079,682	10,007,454	206,989	-	37,446,230
	98,873	-	6,579	-	1,735,305
	-	-	-	-	12,375
	48,457	-	7,127	-	1,127,450
	122,488	-	24,579	-	5,707,182
	2,528,765	15,216	82,269	-	13,110,726
	5,013	-	-	-	1,204,238
	-	-	-	-	859,446
	-	-	-	-	119,722
	<u>9,761,140</u>	<u>10,596,837</u>	<u>839,718</u>	<u>-</u>	<u>206,058,241</u>
	73,084	-	-	-	73,084
	-	-	-	-	8,500
	-	-	-	-	10,812
	-	-	-	-	19,312
	-	-	-	19,180,451	19,180,451
\$	<u>14,243,377</u>	<u>\$ 10,732,772</u>	<u>\$ 1,168,822</u>	<u>\$ 19,180,451</u>	<u>\$ 551,277,048</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SPECIAL REVENUE FUNDS (200) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>
Instruction:			
1111 Primary, K-5	\$ 5,232,329	\$ 3,210,637	\$ 740,955
1113 Elementary Extracurricular	73,479	28,606	1,560,591
1121 Middle/Junior High Programs	2,604,039	1,586,889	58,573
1122 Middle/Junior High School Extracurricular	312,108	112,729	274,595
1131 High School Programs	3,358,484	1,989,323	278,635
1132 High School Extracurricular	244,733	79,019	1,324,829
1140 Pre-Kindergarten Programs	3,994,989	2,406,366	250,113
1220 Restrictive Programs for Students with Disabilities	1,404,984	893,110	13,671
1250 Less Restrictive Programs for Students with Disabilities	1,705,941	995,008	84,181
1260 Treatment and Habilitation	465,294	270,771	-
1271 Remediation	480,846	188,978	80,532
1272 Title I	3,096,047	1,972,237	29,196
1280 Alternative Education	595,892	368,304	840,601
1291 English Language Learner	1,354,846	795,553	503
1292 Teen Parent Program	-	-	-
1293 Migrant Education	803,742	460,447	81,469
1299 Other Programs	8,824	3,445	18,564
1400 Summer School Programs	1,621,605	609,694	523,802
Total Instruction	<u>27,358,182</u>	<u>15,971,116</u>	<u>6,160,810</u>
Support Services:			
2110 Attendance and Social Work Services	3,773,034	2,390,197	366,615
2120 Guidance Services	1,219,938	721,034	109,779
2130 Health Services	1,347,276	906,103	548,303
2140 Psychological Services	372,015	195,660	-
2150 Speech Pathology and Audiology Services	559,342	372,785	-
2160 Other Student Treatment Services	61,769	27,822	-
2190 Service Direction, Student Support Services	1,854,930	1,111,213	6,456
2210 Improvement of Instruction Services	2,404,461	1,330,128	181,659
2220 Educational Media Services	-	-	-
2230 Assessment and Testing	-	-	-
2240 Instructional Staff Development	6,439,453	3,257,022	1,901,828
2410 Office of the Principal	497,411	266,566	186,753
2490 Other Support Services - School Administration	2,778,600	1,356,250	182,644
2520 Fiscal Services	49,139	29,296	91,136
2540 Operation and Maintenance of Plant Services	268,106	193,714	248,712
2550 Student Transportation Services	-	-	75,000
2570 Internal Services	78,002	42,726	-
2620 Planning, Research, Development, Evaluation	17,719	6,880	27,272
2630 Information Services	76,885	38,880	15,156
2640 Staff Services	10,213,097	3,908,436	386,387
2660 Technology Services	175,420	103,197	865,309
2680 Interpretation and Transplantation Services	257,350	167,772	47,015
Total Support Services	<u>32,443,947</u>	<u>16,425,681</u>	<u>5,240,024</u>
Enterprise and Community Services:			
3100 Food Services	212,300	118,802	13,780,009
3300 Community Services	1,975,896	1,209,140	548,994
Total Enterprise and Community Services	<u>2,188,196</u>	<u>1,327,942</u>	<u>14,329,003</u>
Facilities Acquisition and Construction:			
4120 Site Acquisition and Development Services	-	-	-
4150 Building Acquisition, Construction, and Improvement	-	-	-
Total Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>-</u>
Other Uses:			
5100 Debt Service	-	-	-
5200 Transfers of Funds	-	-	-
Total Other Uses	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 61,990,325</u>	<u>\$ 33,724,739</u>	<u>\$ 25,729,837</u>

Object 400	Object 500	Object 600	Object 700	Total
\$ 3,533,794	\$ 43,133	\$ -	\$ -	\$ 12,760,848
659,609	38,499	12,993	-	2,373,777
1,823,615	28,706	-	-	6,101,822
525,721	10,919	14,251	-	1,250,323
3,985,320	508,753	142,501	-	10,263,016
2,181,879	134,960	636,306	-	4,601,726
852,769	63,043	15,947	-	7,583,227
226,078	-	9	-	2,537,852
214,402	-	243	-	2,999,775
-	-	-	-	736,065
21,273	-	-	-	771,629
275,124	-	-	-	5,372,604
145,581	-	-	-	1,950,378
211,561	-	-	-	2,362,463
3,044	-	-	-	3,044
81,592	-	-	-	1,427,250
54,424	-	-	-	85,257
142,967	-	-	-	2,898,068
<u>14,938,753</u>	<u>828,013</u>	<u>822,250</u>	<u>-</u>	<u>66,079,124</u>
114,133	115,366	697	-	6,760,042
3,799	-	1,100	-	2,055,650
79,004	-	-	-	2,880,686
174	-	-	-	567,849
7,536	-	-	-	939,663
174,542	-	-	-	264,133
67,107	15,950	-	-	3,055,656
646,301	14,668	-	-	4,577,217
54,973	-	-	-	54,973
-	-	49,118	-	49,118
745,481	-	64,434	-	12,408,218
10,690	-	-	-	961,420
95,864	-	-	-	4,413,358
23	-	3,841,023	-	4,010,617
2,532,190	27,110	-	-	3,269,832
-	2,900,872	-	-	2,975,872
1,900	630,971	-	-	753,599
1,212	-	-	-	53,083
53,254	-	775	-	184,950
121,945	-	54,530	-	14,684,395
27,436	-	8,111	-	1,179,473
7,529	-	-	-	479,666
<u>4,745,093</u>	<u>3,704,937</u>	<u>4,019,788</u>	<u>-</u>	<u>66,579,470</u>
2,151,680	488,932	625,878	-	17,377,601
406,080	-	1,400	-	4,141,510
<u>2,557,760</u>	<u>488,932</u>	<u>627,278</u>	<u>-</u>	<u>21,519,111</u>
-	463,887	-	-	463,887
2,573	3,252,337	-	-	3,254,910
<u>2,573</u>	<u>3,716,224</u>	<u>-</u>	<u>-</u>	<u>3,718,797</u>
-	-	6,299,670	-	6,299,670
-	-	-	1,293,643	1,293,643
-	-	6,299,670	1,293,643	7,593,313
<u>\$ 22,244,179</u>	<u>\$ 8,738,106</u>	<u>\$ 11,768,986</u>	<u>\$ 1,293,643</u>	<u>\$ 165,489,815</u>



**SALEM-KEIZER SCHOOL DISTRICT 24J
DEBT SERVICE FUNDS (300) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023**

	<u>Object 600</u>	<u>Total</u>
Other Uses:		
5100 Debt Service	\$ 87,567,890	\$ 87,567,890
Total Expenditures	<u>\$ 87,567,890</u>	<u>\$ 87,567,890</u>

**SALEM-KEIZER SCHOOL DISTRICT 24J
CAPITAL PROJECTS FUNDS (400) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023**

	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>
Support Services:			
2540 Operation and Maintenance of Plant	\$ -	\$ -	\$ 21,863
Facilities Acquisition and Construction:			
4110 Direction	876,027	489,115	3,839,047
4120 Site Acquisition and Development Services	-	-	7,246
4150 Building Acquisition, Construction, and Improvement Services	-	-	279,190
4180 Other Capital Items	-	-	-
Total Facilities Acquisition and Construction	<u>876,027</u>	<u>489,115</u>	<u>4,125,483</u>
Total Expenditures	<u>\$ 876,027</u>	<u>\$ 489,115</u>	<u>\$ 4,147,346</u>

Object 400	Object 500	Object 600	Total
\$ -	\$ -	\$ -	\$ 21,863
166,492	578,438	86,319	6,035,438
454	10,746,826	-	10,754,526
520,114	114,829,230	-	115,628,534
92,209	359,358	-	451,567
779,269	126,513,852	86,319	132,870,065
<u>\$ 779,269</u>	<u>\$ 126,513,852</u>	<u>\$ 86,319</u>	<u>\$ 132,891,928</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
INTERNAL SERVICE FUNDS (600) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023

	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>
Instruction:			
1280 Alternative Education	\$ 1,592,100	\$ 916,561	\$ 3,822,450
Support Services:			
2110 Attendance and Social Work Services	-	-	421,146
2520 Fiscal Services	782,638	572,994	1,168,932
2540 Operation and Maintenance of Plant	23,980	22,127	-
2570 Other Internal Services	909,394	591,284	666,696
Total Support Services	<u>1,716,012</u>	<u>1,186,405</u>	<u>2,256,774</u>
 Total Expenditures	 <u>\$ 3,308,112</u>	 <u>\$ 2,102,966</u>	 <u>\$ 6,079,224</u>

<u>Object 400</u>	<u>Object 500</u>	<u>Object 600</u>	<u>Total</u>
\$ 38,050	\$ -	\$ 42,356	\$ 6,411,517
-	-	-	421,146
240,491	6,130	4,534,084	7,305,269
-	-	-	46,107
<u>2,796,779</u>	<u>153,369</u>	<u>1,738</u>	<u>5,119,260</u>
<u>3,037,270</u>	<u>159,499</u>	<u>4,535,822</u>	<u>12,891,782</u>
<u>\$ 3,075,320</u>	<u>\$ 159,499</u>	<u>\$ 4,578,178</u>	<u>\$ 19,303,299</u>



**SALEM-KEIZER SCHOOL DISTRICT 24J
FIDUCIARY FUND (700) EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2023**

	<u>Object 400</u>	<u>Total</u>
Enterprise and Community Services:		
3300 Community Services	\$ 89,199	\$ 89,199
Total Expenditures	<u>\$ 89,199</u>	<u>\$ 89,199</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF FULL FAITH & CREDIT OBLIGATION BONDS AND INTEREST TRANSACTIONS
YEAR ENDED JUNE 30, 2023

<u>Issue Date</u>	<u>Principal</u>				
	<u>Original Amount</u>	<u>Outstanding July 1, 2022</u>	<u>Matured</u>	<u>Redeemed</u>	<u>Outstanding June 30, 2023</u>
October 22, 2020	\$ 60,392,940	\$ 60,392,940	\$ 5,525,323	\$ 5,525,323	\$ 54,867,617

SCHEDULE OF GENERAL OBLIGATION BONDS AND INTEREST TRANSACTIONS
YEAR ENDED JUNE 30, 2023

<u>Issue Date</u>	<u>Principal</u>				
	<u>Original Amount</u>	<u>Outstanding July 1, 2022</u>	<u>Matured</u>	<u>Redeemed</u>	<u>Outstanding June 30, 2023</u>
March 16, 2009	\$ 178,715,189	\$ 81,303,487	\$ 11,606,477	\$ 11,606,477	\$ 69,697,010
July 25, 2018	383,230,000	354,985,000	7,770,000	7,770,000	347,215,000
July 7, 2020	236,467,346	235,159,421	1,646,840	1,646,840	233,512,581
	<u>\$ 798,412,535</u>	<u>\$ 671,447,908</u>	<u>\$ 21,023,317</u>	<u>\$ 21,023,317</u>	<u>\$ 650,424,591</u>

SCHEDULE OF LIMITED TAX PENSION OBLIGATION BONDS AND INTEREST TRANSACTIONS
YEAR ENDED JUNE 30, 2023

<u>Issue Date</u>	<u>Principal</u>				
	<u>Original Amount</u>	<u>Outstanding July 1, 2022</u>	<u>Matured</u>	<u>Redeemed</u>	<u>Outstanding June 30, 2023</u>
October 31, 2002	\$ 106,974,763	\$ 69,095,000	\$ 9,790,000	\$ 9,790,000	\$ 59,305,000
February 19, 2004	88,815,000	50,760,000	7,190,000	7,190,000	43,570,000
January 29, 2015	50,145,000	33,900,000	2,475,000	2,475,000	31,425,000
	<u>\$ 245,934,763</u>	<u>\$ 153,755,000</u>	<u>\$ 19,455,000</u>	<u>\$ 19,455,000</u>	<u>\$ 134,300,000</u>

Interest		
Interest Coupon Rates	Matured	Redeemed
0.44%-3.00%	\$ 64,677	\$ 64,677

Interest		
Interest Coupon Rates	Matured	Redeemed
4.01%-5.84%	\$ 12,713,523	\$ 12,713,523
4.00%-5.00%	17,589,250	17,589,250
2.59%-5.00%	8,954,710	8,954,710
	<u>\$ 39,257,483</u>	<u>\$ 39,257,483</u>

Interest		
Interest Coupon Rates	Matured	Redeemed
2.06%-6.10%	\$ 3,828,899	\$ 3,828,899
3.67%-5.53%	2,806,013	2,806,013
0.35%-3.82%	1,197,178	1,197,178
	<u>\$ 7,832,090</u>	<u>\$ 7,832,090</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENT OF
FULL FAITH & CREDIT OBLIGATION BONDS
YEAR ENDED JUNE 30, 2023

Fiscal Year	Principal	Interest	Total
2024	5,468,218	116,783	5,585,001
2025	5,396,362	193,638	5,590,000
2026	5,273,134	311,866	5,585,000
2027	5,144,399	440,601	5,585,000
2028	5,002,154	592,846	5,595,000
2029	4,824,792	770,208	5,595,000
2030	4,653,081	941,918	5,594,999
2031	1,635,448	409,552	2,045,000
2032	1,568,597	476,403	2,045,000
2033	1,512,265	537,736	2,050,001
2034	1,452,993	592,007	2,045,000
2035	1,396,715	648,284	2,044,999
2036	1,350,354	694,646	2,045,000
2037	1,306,407	738,593	2,045,000
2038	1,262,890	782,110	2,045,000
2039	1,219,843	825,158	2,045,001
2040	1,177,347	867,653	2,045,000
2041	1,106,446	939,725	2,046,171
2042	1,075,245	973,325	2,048,570
2043	1,044,044	1,005,198	2,049,242
2044	1,012,842	1,035,250	2,048,092
2045	984,041	1,065,959	2,050,000
Total Future Payments	\$ 54,867,617	\$ 14,959,459	\$ 69,827,076

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENT OF
GENERAL OBLIGATION BONDS
YEAR ENDED JUNE 30, 2023

Fiscal Year	Principal	Interest	Total
2024	\$ 22,252,407	\$ 39,953,644	\$ 62,206,051
2025	23,513,064	40,615,237	64,128,301
2026	24,853,785	41,200,266	66,054,051
2027	26,314,990	41,720,060	68,035,050
2028	28,008,499	42,066,551	70,075,050
2029	29,792,624	42,385,176	72,177,800
2030	31,728,224	42,617,823	74,346,047
2031	33,761,936	20,780,364	54,542,300
2032	37,057,596	19,122,704	56,180,300
2033	40,563,951	17,301,349	57,865,300
2034	44,296,228	15,305,322	59,601,550
2035	48,390,163	12,997,387	61,387,550
2036	53,540,000	9,879,200	63,419,200
2037	57,810,000	7,434,150	65,244,150
2038	62,410,000	4,791,950	67,201,950
2039	56,202,487	12,895,263	69,097,750
2040	29,928,637	20,461,363	50,390,000
Total Future Payments	<u>\$ 650,424,591</u>	<u>\$ 431,527,809</u>	<u>\$ 1,081,952,400</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF FUTURE DEBT SERVICE REQUIREMENT OF
LIMITED TAX PENSION OBLIGATION BONDS
YEAR ENDED JUNE 30, 2023

Fiscal Year	Principal	Interest	Total
2024	\$ 21,620,000	\$ 6,828,154	\$ 28,448,154
2025	23,960,000	5,696,627	29,656,627
2026	26,480,000	4,434,650	30,914,650
2027	29,205,000	3,030,190	32,235,190
2028	15,155,000	1,472,653	16,627,653
2029	2,990,000	682,658	3,672,658
2030	3,105,000	568,500	3,673,500
2031	3,225,000	449,951	3,674,951
2032	3,350,000	326,821	3,676,821
2033	3,475,000	198,918	3,673,918
2034	1,735,000	66,242	1,801,242
Total Future Payments	<u>\$ 134,300,000</u>	<u>\$ 23,755,364</u>	<u>\$ 158,055,364</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
SUPPLEMENTAL INFORMATION, 2022-2023
(REQUIRED BY THE OREGON DEPARTMENT OF EDUCATION)

A. Energy Bill for Heating - All Funds

Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

	Objects 325, 326 & 327	
Function 2540	\$	8,679,415
Function 2550	\$	-

B. Replacement of Equipment - General Fund

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

Exclude these functions:

- 1113 Elementary Co-curricular Activities
- 1122 Middle School Co-curricular Activities
- 1132 High School Co-curricular Activities
- 1140 Pre-Kindergarten
- 1300 Continuing Education
- 1400 Summer School
- 2550 Student Transportation Services
- 3100 Food Service
- 3300 Community Services
- 4150 Construction

\$	-
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STATISTICAL SECTION

SALEM-KEIZER SCHOOL DISTRICT 24J
STATISTICAL SECTION
OVERVIEW

This part of the District's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the District.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources, state school fund and property taxes.

Debt Capacity

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.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

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.

SALEM-KEIZER SCHOOL DISTRICT 24J
STATISTICAL SECTION
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SALEM-KEIZER SCHOOL DISTRICT 24J
CONDENSED STATEMENT OF NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS ENDED JUNE 30

GOVERNMENTAL ACTIVITIES	2023	2022	2021	2020
ASSETS:				
Current and Other Assets	\$ 401,165,301	\$ 528,106,867	\$ 700,858,259	\$ 494,319,483
Net Capital Assets	1,140,861,091	1,008,186,979	801,896,538	617,445,293
Prepaid Pension Contributions	-	-	-	-
Pension Assets	-	-	-	-
Net OPEB Asset - RHIA	6,704,356	6,439,575	8,191,813	4,534,037
TOTAL ASSETS	1,548,730,748	1,542,733,421	1,510,946,610	1,116,298,813
DEFERRED OUTFLOWS OF RESOURCES:				
OPEB Deferred Outflows - RHIA	1,179,228	2,803,638	961,169	287,100
OPEB Deferred Outflows - RHIS	5,290,248	6,846,120	8,401,992	9,957,864
Pension Deferred Outflows - PERS	124,363,765	136,228,612	160,611,856	135,340,489
Deferred Amount on Bond Refunding	-	-	-	18,000
TOTAL DEFERRED OUTFLOWS	130,833,241	145,878,370	169,975,017	145,603,453
LIABILITIES:				
Other Liabilities	231,490,463	234,455,633	184,401,173	172,393,918
Long-term Debt Outstanding	898,264,113	943,189,544	1,035,583,925	732,424,065
Total OPEB Liability - RHIS	38,024,671	36,325,547	45,257,250	42,329,949
Net Pension Liability - PERS	337,565,369	257,260,647	494,604,136	394,594,093
Total Pension Liability - Stipend Benefits	-	-	-	-
Net OPEB Liability - RHIA	-	-	-	-
TOTAL LIABILITIES	1,505,344,616	1,471,231,371	1,759,846,484	1,341,742,025
DEFERRED INFLOWS OF RESOURCES:				
OPEB Deferred Inflows - RHIA	934,019	2,614,113	2,983,118	891,224
OPEB Deferred Inflows - RHIS	10,618,747	11,309,458	429,871	491,281
Pension Deferred Inflows - PERS	124,132,426	227,697,518	30,856,512	39,461,209
Lease Related Deferred Inflows	2,836,133	2,484,978	2,627,644	-
TOTAL DEFERRED INFLOWS	138,521,325	244,106,067	36,897,145	40,843,714
NET POSITION:				
Net Investment in Capital Assets	415,623,395	408,195,811	380,186,383	354,844,900
Restricted for Special Purposes	519,550	950,455	762,372	1,167,616
Restricted for OPEB - RHIA	6,949,565	6,629,100	6,169,864	3,929,913
Unrestricted	(387,394,462)	(442,501,013)	(502,940,621)	(480,625,902)
TOTAL NET POSITION	\$ 35,698,048	\$ (26,725,647)	\$ (115,822,002)	\$ (120,683,473)
BUSINESS TYPE ACTIVITIES				
ASSETS:				
Current and Other Assets	\$ -	\$ -	\$ -	\$ -
Pension Assets	-	-	-	-
TOTAL ASSETS	-	-	-	-
DEFERRED OUTFLOWS OF RESOURCES:				
Pension Deferred Outflows - PERS	-	-	-	-
LIABILITIES:				
Other Liabilities	-	-	-	-
Net Pension Liability - PERS	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
DEFERRED INFLOWS OF RESOURCES:				
Pension Deferred Inflows - PERS	-	-	-	-
NET POSITION:				
Unrestricted	-	-	-	-
TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ -

Source: Salem-Keizer Public Schools

GASB 68 and GASB 65 were implemented in FY 2015 and FY 2014, respectively.

FY 2017 was restated for GASB 75 implementation and FY 2019 was restated for prior period adjustment.

FY 2020 was restated for GASB 84 implementation. FY 2021 was restated for GASB 87 implementation.

FY 2022 was restated for GASB 96 implementation and prior period adjustment relating to GASB 87.

2019	2018	2017	2016	2015	2014
\$ 609,264,092	\$ 150,258,866	\$ 143,080,056	\$ 158,919,641	\$ 174,587,436	\$ 167,122,010
478,549,171	451,356,649	434,278,494	431,323,086	416,135,610	406,135,755
-	-	-	-	-	183,232,781
-	-	-	-	56,333,378	-
2,606,873	968,900	-	-	-	-
<u>1,090,420,136</u>	<u>602,584,415</u>	<u>577,358,550</u>	<u>590,242,727</u>	<u>647,056,424</u>	<u>756,490,546</u>
1,162,909	1,130,778	1,156,047	-	-	-
8,711,901	-	-	-	-	-
162,541,689	138,738,558	202,049,375	69,109,541	79,382,440	-
36,000	571,117	1,128,720	1,686,323	2,243,926	2,801,529
<u>172,452,499</u>	<u>140,440,453</u>	<u>204,334,142</u>	<u>70,795,864</u>	<u>81,626,366</u>	<u>2,801,529</u>
138,461,336	119,638,031	108,901,550	132,742,800	123,195,104	82,205,188
786,869,702	373,916,867	409,111,237	441,939,451	474,986,624	488,389,939
37,586,012	25,441,981	23,747,374	-	-	-
370,018,658	313,463,307	330,280,248	122,378,153	-	-
16,442	305,933	1,204,740	-	-	-
-	-	638,414	-	-	-
<u>1,332,952,150</u>	<u>832,766,119</u>	<u>873,883,563</u>	<u>697,060,404</u>	<u>598,181,728</u>	<u>570,595,127</u>
723,844	454,544	-	-	-	-
-	-	-	-	-	-
27,893,900	9,580,033	6,909,596	31,727,285	108,700,599	-
-	-	-	-	-	-
<u>28,617,744</u>	<u>10,034,577</u>	<u>6,909,596</u>	<u>31,727,285</u>	<u>108,700,599</u>	<u>-</u>
312,831,305	284,229,566	245,110,046	221,821,653	194,496,722	172,893,673
469,654	129,021	2,507,364	6,904,637	6,877,725	9,841,417
3,045,938	1,645,134	517,633	-	-	-
(415,044,156)	(385,779,549)	(347,235,510)	(296,475,388)	(179,573,984)	5,961,858
<u>\$ (98,697,259)</u>	<u>\$ (99,775,828)</u>	<u>\$ (99,100,467)</u>	<u>\$ (67,749,098)</u>	<u>\$ 21,800,463</u>	<u>\$ 188,696,948</u>
\$ 38,321	\$ 194,319	\$ 525,894	\$ 333,869	\$ 258,570	\$ 251,499
-	-	-	-	38,829	-
<u>38,321</u>	<u>194,319</u>	<u>525,894</u>	<u>333,869</u>	<u>297,399</u>	<u>251,499</u>
-	-	125,548	47,249	18,859	-
-	55,998	9,055	8,441	7,940	780
-	-	205,226	83,667	-	-
-	55,998	214,281	92,108	7,940	780
-	-	4,294	21,692	74,925	-
38,321	138,321	432,867	267,318	233,393	250,719
<u>\$ 38,321</u>	<u>\$ 138,321</u>	<u>\$ 432,867</u>	<u>\$ 267,318</u>	<u>\$ 233,393</u>	<u>\$ 250,719</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS ENDED JUNE 30
(ACCRUAL BASIS OF ACCOUNTING)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenses				
Governmental Activities				
Instructional Programs	\$ 386,987,524	\$ 373,548,655	\$ 382,302,838	\$ 368,583,635
Support Services:				
Student Transportation Services	26,860,258	21,800,485	24,551,452	22,324,258
Other Support Services	240,773,441	204,379,145	195,381,796	184,097,364
Community Services	4,240,867	3,523,672	3,372,167	2,859,575
Food Services	16,758,438	13,845,858	8,556,429	14,379,549
Facilities Services	4,575,412	4,988,379	10,317,947	7,332,653
Interest and Fees on Long-term Debt	39,041,567	41,085,225	42,452,111	38,439,497
Total Governmental Activities Expenses	<u>719,237,507</u>	<u>663,171,419</u>	<u>666,934,740</u>	<u>638,016,531</u>
Business-type Activities				
Community Services	-	-	-	-
Total Primary Government Expenses	<u>\$ 719,237,507</u>	<u>\$ 663,171,419</u>	<u>\$ 666,934,740</u>	<u>\$ 638,016,531</u>
Program Revenues				
Governmental Activities				
Charges for Services:				
Instructional Programs	\$ 10,568,415	\$ 9,218,031	\$ 7,260,260	\$ 9,217,812
Other Support Services	19,046,095	17,000,636	11,367,254	14,438,165
Community Services	6,775	4,910	-	5,765
Food Services	275,758	110,711	125,049	1,537,548
Facilities Services	-	-	-	-
Operating Grants and Contributions	148,943,200	131,911,910	84,573,738	52,279,934
Capital Grants and Contributions	8,464,924	23,881,582	15,125,100	4,742,854
Total Governmental Activities Program Revenues	<u>187,305,167</u>	<u>182,127,780</u>	<u>118,451,401</u>	<u>82,222,078</u>
Business-type Activities				
Rentals	-	-	-	-
Charges for Services	-	-	-	-
Total Business-type Activities Program Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Primary Government Net (Expenses)	<u>\$ 531,932,340</u>	<u>\$ 481,043,639</u>	<u>\$ 548,483,339</u>	<u>\$ 555,794,453</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for General Purposes	\$ 96,404,098	\$ 92,160,299	\$ 88,582,248	\$ 84,920,119
Property Taxes Levied for Debt Service	60,968,811	57,065,388	55,384,889	51,092,658
Revenue from Intermediate Sources	19,346,536	18,180,639	17,720,109	17,027,680
State School Fund (SSF) - General Support	387,024,024	378,106,583	371,745,116	356,550,799
SSF - Unrestricted High Cost Disability Grant	2,834,409	3,334,207	4,346,180	2,218,809
Common School Fund	5,236,824	4,614,782	8,978,724	4,044,246
Federal - General Support	1,131,248	198,256	6,682	138,783
Unrestricted State and Local Sources	368,592	2,179,782	3,082,050	1,341,310
Gain on Sale of Capital Asset	40,247	141,719	1,265,018	32,195
Earnings on Investments	14,743,905	919,645	1,901,891	15,790,789
Transfers	-	-	-	38,321
Miscellaneous	6,257,341	13,238,694	331,903	411,456
Total Governmental Activities General Revenues	<u>594,356,035</u>	<u>570,139,994</u>	<u>553,344,810</u>	<u>533,607,165</u>
Business-type Activities				
Transfers	-	-	-	(38,321)
Total Primary Government General Revenues	<u>\$ 594,356,035</u>	<u>\$ 570,139,994</u>	<u>\$ 553,344,810</u>	<u>\$ 533,568,844</u>
CHANGE IN NET POSITION				
Governmental Activities	\$ 62,423,695	\$ 89,096,355	\$ 4,861,471	\$ (22,187,288)
Business-type Activities	-	-	-	(38,321)
Total Primary Government	<u>\$ 62,423,695</u>	<u>\$ 89,096,355</u>	<u>\$ 4,861,471</u>	<u>\$ (22,225,609)</u>

Source: Salem-Keizer Public Schools

GASB 68 and GASB 65 were implemented in FY 2015 and FY 2014, respectively.

FY 2017 was restated for GASB 75 implementation and FY 2019 was restated for prior period adjustment.

FY 2020 was restated for GASB 84 implementation. FY 2021 was restated for GASB 87 implementation.

FY 2022 was restated for GASB 96 implementation and prior period adjustment relating to GASB 87.

2019	2018	2017	2016	2015	2014
\$ 355,262,280	\$ 335,870,638	\$ 313,305,655	\$ 347,430,098	\$ 214,216,158	\$ 252,926,140
20,917,985	20,020,014	17,897,990	19,138,280	12,787,985	16,577,771
171,153,523	168,006,337	161,487,750	177,865,936	119,119,707	132,946,384
2,279,807	602,857	541,402	1,827,365	520,377	506,316
16,387,924	16,858,814	16,428,499	13,691,167	14,919,866	13,905,716
6,898,483	6,753,676	7,233,788	14,983,797	-	7,348,527
38,440,258	23,818,015	24,129,832	24,605,017	24,167,352	28,007,778
611,340,260	571,930,351	541,024,916	599,541,660	385,731,445	452,218,632
-	842,723	454,563	447,807	355,360	238,658
<u>\$ 611,340,260</u>	<u>\$ 572,773,074</u>	<u>\$ 541,479,479</u>	<u>\$ 599,989,467</u>	<u>\$ 386,086,805</u>	<u>\$ 452,457,290</u>
\$ 10,310,704	\$ 11,566,298	\$ 9,608,492	\$ 9,824,531	\$ 9,000,662	\$ 8,216,193
14,722,712	12,334,403	11,756,109	11,002,719	8,773,438	9,709,131
7,450	6,225	5,898	1,985	144,636	247,641
2,123,827	1,893,936	1,491,208	1,414,001	1,540,266	1,573,325
-	-	-	4,378	-	-
59,556,267	56,428,169	51,486,135	49,340,622	71,871,907	70,413,215
3,449,971	2,302,378	2,215,097	2,757,207	1,807,810	1,316,550
90,170,931	84,531,409	76,562,939	74,345,443	93,138,719	91,476,055
-	439,260	388,714	367,528	310,824	339,950
-	108,917	231,398	114,204	97,608	149,427
-	548,177	620,112	481,732	408,432	489,377
<u>\$ 521,169,329</u>	<u>\$ 487,693,488</u>	<u>\$ 464,296,428</u>	<u>\$ 525,162,292</u>	<u>\$ 292,539,654</u>	<u>\$ 360,491,858</u>
\$ 82,622,898	\$ 81,236,264	\$ 76,773,738	\$ 71,975,251	\$ 68,784,828	\$ 66,459,654
52,226,988	27,772,256	22,397,658	33,676,046	30,432,693	32,677,947
17,897,299	15,973,995	15,048,073	14,481,720	13,766,319	12,571,832
344,069,980	339,031,332	309,535,499	302,486,193	289,804,828	262,566,142
1,683,189	4,025,402	2,338,323	4,594,624	2,300,856	2,748,385
4,472,941	2,093,749	5,009,361	4,796,275	3,905,074	3,644,939
127,616	21,724	32,024	251,928	162,004	209,801
530,183	12,269,171	956,168	11,252	879,048	820,584
234,328	10,306	22,763	196,908	2,492	878,681
17,797,471	3,316,431	1,606,505	1,627,285	1,371,023	395,640
100,000	-	-	-	-	-
485,005	972,951	398,691	540,979	2,668,228	3,006,775
522,247,898	486,723,581	434,118,803	434,638,461	414,077,393	385,980,380
(100,000)	-	-	-	-	-
<u>\$ 522,147,898</u>	<u>\$ 486,723,581</u>	<u>\$ 434,118,803</u>	<u>\$ 434,638,461</u>	<u>\$ 414,077,393</u>	<u>\$ 385,980,380</u>
\$ 1,078,569	\$ (675,361)	\$ (30,343,174)	\$ (90,557,756)	\$ 121,484,667	\$ 25,237,803
-	(294,546)	165,549	33,925	53,072	250,719
<u>\$ 1,078,569</u>	<u>\$ (969,907)</u>	<u>\$ (30,177,625)</u>	<u>\$ (90,523,831)</u>	<u>\$ 121,537,739</u>	<u>\$ 25,488,522</u>



SALEM-KEIZER SCHOOL DISTRICT 24J
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS ENDED JUNE 30
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund:					
Nonspendable	\$ 975,178	\$ 466,607	\$ 355,937	\$ 275,413	\$ 292,801
Committed	763,990	10,693,822	32,214,380	-	-
Unassigned	84,897,504	98,794,031	88,626,231	65,461,353	58,554,853
Total General Fund	<u>\$ 86,636,672</u>	<u>\$ 109,954,460</u>	<u>\$ 121,196,548</u>	<u>\$ 65,736,766</u>	<u>\$ 58,847,654</u>
All Other Governmental Funds:					
Nonspendable	\$ 1,298,625	\$ 1,469,990	\$ -	\$ -	\$ -
Restricted	87,955,590	214,192,511	388,684,395	287,561,874	438,199,597
Committed	45,563,756	44,084,484	47,708,592	13,006,367	12,203,848
Assigned	74,114,557	50,648,201	38,235,054	31,509,227	31,628,482
Total All Other Governmental Funds	<u>\$ 208,932,528</u>	<u>\$ 310,395,186</u>	<u>\$ 474,628,041</u>	<u>\$ 332,077,468</u>	<u>\$ 482,031,927</u>
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund:					
Nonspendable	\$ 244,987	\$ 287,315	\$ 248,221	\$ 296,170	\$ 204,599
Unassigned	51,233,046	44,265,384	49,197,236	44,135,114	32,924,527
Total General Fund	<u>\$ 51,478,033</u>	<u>\$ 44,552,699</u>	<u>\$ 49,445,457</u>	<u>\$ 44,431,284</u>	<u>\$ 33,129,126</u>
All Other Governmental Funds:					
Restricted	2,156,170	\$ 8,871,290	\$ 17,841,499	\$ 31,825,537	\$ 53,449,632
Committed	11,354,130	10,904,796	10,496,094	20,930,154	8,611,984
Assigned	27,120,079	25,476,685	25,565,756	21,285,837	18,429,846
Total All Other Governmental Funds	<u>\$ 40,630,379</u>	<u>\$ 45,252,771</u>	<u>\$ 53,903,349</u>	<u>\$ 74,041,528</u>	<u>\$ 80,491,462</u>

Source: Salem-Keizer Public Schools

**SALEM-KEIZER SCHOOL DISTRICT 24J
PRIMARY GOVERNMENT-WIDE REVENUES
LAST TEN FISCAL YEARS ENDED JUNE 30**

Year Ended June 30	Program Revenues				Property Taxes-General Purpose	Property Taxes-Debt Service	Intermediate Sources
	Total	Charges for Services	Operating Contributions	Capital Grants and Contributions			
2023	\$ 781,661,202	\$ 29,897,043	\$ 148,943,200	\$ 8,464,924	\$ 96,404,098	\$ 60,968,811	\$ 19,346,536
2022	752,267,774	26,334,288	131,911,910	23,881,582	92,160,299	57,065,388	18,180,639
2021	671,796,211	18,752,563	84,573,738	15,125,100	88,582,248	55,384,889	17,720,109
2020	615,786,522	25,199,290	52,279,934	4,742,854	84,920,119	51,092,658	17,027,680
2019	612,318,829	27,164,693	59,556,267	3,449,971	82,622,898	52,226,988	17,897,299
2018	571,803,167	26,349,039	56,428,169	2,302,378	81,236,264	27,772,256	15,973,995
2017	511,301,854	23,481,819	51,486,135	2,215,097	76,773,738	22,397,658	15,048,073
2016	509,465,636	22,729,346	49,340,622	2,757,207	71,975,251	33,676,046	14,481,720
2015	507,624,544	19,867,434	71,871,907	1,807,810	68,784,828	30,432,693	13,766,319
2014	477,945,812	20,235,667	70,413,215	1,316,550	66,459,654	32,677,947	12,571,832

Source: Salem-Keizer Public Schools

General Revenues

State School Fund General Support	State School Fund Unrestricted Other	Common School Fund	Federal Sources General	Unrestricted State and Local Sources	Earnings on Investments	Miscellaneous Revenue
\$ 387,024,024	\$ 2,834,409	\$ 5,236,824	\$ 1,131,248	\$ 368,592	\$ 14,743,905	\$ 6,297,588
378,106,583	3,334,207	4,614,782	198,256	2,179,782	919,645	13,380,413
371,745,116	4,346,180	8,978,724	6,682	3,082,050	1,901,891	1,596,921
356,550,799	2,218,809	4,044,246	138,783	1,341,310	11,825,284	4,404,756
344,069,980	1,683,189	4,472,941	127,616	530,183	13,517,879	4,998,925
339,031,332	4,025,402	2,093,749	21,724	12,269,171	3,295,569	1,004,119
309,535,499	2,338,323	5,009,361	32,024	956,168	1,431,159	596,800
302,486,193	4,594,624	4,796,275	251,928	11,252	1,500,772	864,400
289,804,828	2,300,856	3,905,074	162,004	879,048	1,371,023	2,670,720
262,566,142	2,748,385	3,644,939	209,801	820,584	395,640	3,885,456

SALEM-KEIZER SCHOOL DISTRICT 24J
GOVERNMENTAL FUNDS REVENUES, EXPENDITURES,
OTHER FINANCING SOURCES (USES), AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS ENDED JUNE 30
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2023	2022	2021	2020	2019
Revenues					
Property and Other Taxes	\$ 157,204,289	\$ 149,027,204	\$ 144,007,283	\$ 135,992,586	\$ 137,317,534
Local Sources	49,944,212	53,221,547	32,796,419	34,357,085	37,941,291
Earnings on Investments	13,667,423	790,506	1,705,825	15,227,597	17,186,321
Intermediate Sources	19,287,604	20,254,839	18,650,380	19,320,846	18,467,155
State Sources	471,436,794	438,089,324	425,004,136	377,933,189	368,027,812
Federal Sources	80,388,726	81,573,625	57,718,489	39,447,382	42,178,777
Total Revenues	<u>791,929,048</u>	<u>742,957,045</u>	<u>679,882,532</u>	<u>622,278,685</u>	<u>621,118,890</u>
Expenditures					
Current					
Instruction	392,612,250	386,692,634	339,621,059	326,889,674	322,815,594
Support Services	285,146,288	251,856,234	196,489,990	177,939,387	175,060,464
Enterprise and Community Services	4,141,510	3,646,346	3,095,363	2,607,657	2,118,659
Food Services	17,450,685	14,207,631	8,698,731	15,105,529	16,522,470
Facilities Acquisition & Construction	136,608,174	177,509,490	201,026,049	156,966,343	38,856,551
Debt Service					
Principal	46,670,795	38,283,167	41,503,223	50,626,123	31,603,289
Interest	47,196,765	47,300,627	41,305,110	35,279,835	33,299,318
Total Expenditures ¹	<u>929,826,467</u>	<u>919,496,129</u>	<u>831,739,525</u>	<u>765,414,548</u>	<u>620,276,345</u>
Excess (deficiency) of revenues over (under) expenditures	(137,897,419)	(176,539,084)	(151,856,993)	(143,135,863)	842,545
Other Financing Sources and Uses					
Subscription Financing	794,363	-	-	-	-
Lease Financing	12,279,517	922,422	-	-	-
Loss on Termination of Lease	(8,896)	-	-	-	-
Sale of or Compensation for Loss of Assets	51,989	141,719	1,265,018	32,195	234,328
Transfers In	20,474,094	4,031,916	5,959,623	1,608,321	9,262,802
Transfers Out	(20,474,094)	(4,031,916)	(5,959,623)	(1,570,000)	(9,762,802)
Sale of Pension Bonds	-	-	-	-	-
Lump Sum Payment on Pension UAL	-	-	-	-	-
Long-term Debt Financing	-	-	60,392,940	-	-
Sale of General Obligation Bonds	-	-	236,467,346	-	383,230,000
Premium on Issuance of Bonds	-	-	51,547,470	-	64,964,296
Total Other Financing Sources and Uses	<u>13,116,973</u>	<u>1,064,141</u>	<u>349,672,774</u>	<u>70,516</u>	<u>447,928,624</u>
Net Change in Fund Balances	<u>\$ (124,780,446)</u>	<u>\$ (175,474,943)</u>	<u>\$ 197,815,781</u>	<u>\$ (143,065,347)</u>	<u>\$ 448,771,169</u>
Expenditures for Capital Outlay - (included in Total Expenditures)	\$ 157,301,549	\$ 220,158,456	\$ 196,073,393	\$ 152,567,643	\$ 39,996,724
Debt Services as a Percentage of					
Noncapital Expenditures	12.15%	12.24%	13.03%	14.02%	11.18%

¹ Categories differ from Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.
Source: Salem-Keizer Public Schools

	2018	2017	2016	2015	2014
\$	106,700,437	\$ 99,590,868	\$ 105,944,729	\$ 99,920,726	\$ 98,650,144
	49,366,151	36,453,124	33,707,616	31,979,185	34,807,130
	2,876,012	1,686,027	1,627,285	1,371,023	395,640
	17,848,658	16,667,069	15,219,988	14,451,999	12,960,454
	355,335,685	325,324,703	319,424,073	304,165,887	274,477,511
	44,682,347	40,096,109	40,688,340	43,999,955	42,026,000
	576,809,290	519,817,900	516,612,031	495,888,775	463,316,879
	311,562,536	292,036,745	277,974,651	257,270,832	245,099,913
	169,597,479	163,446,602	166,835,483	146,604,642	140,985,333
	784,831	631,867	428,024	447,621	446,675
	21,213,013	17,270,612	16,763,087	14,959,648	14,328,054
	20,740,692	10,651,985	20,999,372	21,252,657	16,598,607
	34,483,217	32,119,374	38,815,965	34,672,523	31,024,619
	16,134,886	17,087,512	16,596,307	16,342,547	16,588,025
	574,516,654	533,244,697	538,412,889	491,550,470	465,071,226
	2,292,636	(13,426,797)	(21,800,858)	4,338,305	(1,754,347)
	-	-	-	-	-
	-	-	6,479,944	139,221	-
	-	-	-	-	-
	10,306	19,279	196,908	10,550	1,149,635
	8,709,306	6,520,000	3,620,000	2,820,000	2,726,427
	(8,709,306)	(6,520,000)	(3,620,000)	(2,820,000)	(2,726,427)
	-	-	-	50,145,000	-
	-	-	-	(49,780,852)	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	10,306	19,279	6,676,852	513,919	1,149,635
\$	2,302,942	\$ (13,407,518)	\$ (15,124,006)	\$ 4,852,224	\$ (604,712)
\$	27,587,990	\$ 13,762,101	\$ 25,445,316	\$ 19,651,593	\$ 14,089,555
	9.25%	9.47%	10.80%	10.81%	10.56%

SALEM-KEIZER SCHOOL DISTRICT 24J
REVENUES AND OTHER FINANCING SOURCES BY SOURCE (NON-GAAP BASIS)
GENERAL FUND¹
LAST TEN FISCAL YEARS ENDED JUNE 30

Revenues:	2023	2022	2021	2020	2019
Local Sources:					
District Property Taxes: ²					
Current Year	\$ 94,472,038	\$ 89,576,163	\$ 86,914,165	\$ 83,106,821	\$ 79,772,315
Prior Year	1,852,976	2,514,514	1,809,282	2,039,376	4,801,412
Tuition	-	8,625	9,185	13,064	43,151
Transportation Fees From Other Districts Within the State	19,689	7,017	227	-	-
Earnings on Investments	5,869,818	(19,618)	372,328	2,977,005	3,596,052
Recovery of Prior Year Expenditures	31,045	105,535	70,133	119,947	113,742
Administrative Support Reimbursement	3,849,368	3,766,987	2,727,366	1,597,191	1,949,223
Miscellaneous Local Sources	7,224,054	14,113,204	872,784	1,507,818	1,511,513
Associated Student Activities	184	-	-	-	-
Total Local Sources	113,319,172	110,072,427	92,775,470	91,361,222	91,787,408
Intermediate Sources:					
County School Fund	455,624	1,488,334	310,221	1,003,438	865,412
Speech Therapy Program	-	-	-	-	-
General ESD Funds	18,280,796	17,845,697	17,480,117	17,027,679	16,166,475
Other Intermediate Sources	94,743	162,932	195,281	-	-
Other Restricted	-	-	-	-	-
Structured Learning Program	-	-	-	-	-
Behavioral Services Program	-	-	-	-	-
Total Intermediate Sources	18,831,163	19,496,963	17,985,619	18,031,117	17,031,887
State Sources - Unrestricted:					
State School Fund - Current Year	362,868,351	355,534,285	349,308,224	336,356,110	324,625,839
State School Fund - High Cost Disability	2,834,409	3,334,207	4,126,763	2,218,809	1,683,189
Common School Fund	5,236,824	4,614,782	4,346,180	4,044,246	4,472,941
State School Fund - PERS Debt	23,554,642	22,444,202	21,293,048	20,059,799	19,178,525
State Sources - Restricted Grants-In-Aid	140,358	1,625	-	-	-
Total State Sources	394,634,584	385,929,101	379,074,215	362,678,964	349,960,494
Federal Sources:					
Federal Forest Fees	354	419	340	373	385
Foster Care Transportation Reimbursement	17,171	-	6,342	138,409	127,231
Federal Emergency Management Assistance	1,113,723	197,837	-	-	-
Total Federal Sources	1,131,248	198,256	6,682	138,782	127,616
Total Revenues	527,916,167	515,696,747	489,841,986	472,210,085	458,907,405
Other Financing Sources:					
Long-term Debt Financing Sources	-	-	34,225,386	-	-
Gain/Loss on Sale of Capital Asset	43,093	22,557	135,018	32,195	227,447
Transfers In	-	-	-	38,321	2,283,983
Total Other Financing Sources	43,093	22,557	34,360,404	70,516	2,511,430
Total Revenues and Other Financing Sources	\$ 527,959,260	\$ 515,719,304	\$ 524,202,390	\$ 472,280,601	\$ 461,418,835

¹ The General Fund accounts for most general operating revenues of the District.

² Revenues are recognized when measurable and available.

Source: Salem-Keizer Public Schools

	2018	2017	2016	2015	2014
\$	76,948,277	\$ 73,976,368	\$ 69,706,580	\$ 65,820,452	\$ 63,288,942
	2,542,614	2,735,895	2,377,830	3,461,842	2,740,523
	96,822	106,954	93,861	58,994	46,103
	-	-	-	-	-
	1,759,585	1,605,184	1,627,032	1,370,891	389,899
	565,670	34,202	38,197	7,025	15,489
	1,290,442	1,246,468	1,227,140	1,403,484	972,267
	1,139,624	1,095,250	1,226,963	1,025,882	1,257,988
	-	76,706	78,334	73,902	73,278
	<u>84,343,034</u>	<u>80,877,027</u>	<u>76,375,937</u>	<u>73,222,472</u>	<u>68,784,489</u>
	280,509	372,655	129,216	143,293	62,956
	6,710,675	6,323,768	6,245,966	5,937,413	5,330,457
	-	-	-	-	-
	-	-	-	-	-
	795,505	743,690	353,354	335,898	515,445
	3,830,564	3,609,713	3,565,399	3,389,268	3,042,383
	4,637,251	4,369,902	4,317,001	4,103,740	3,683,547
	<u>16,254,504</u>	<u>15,419,728</u>	<u>14,610,936</u>	<u>13,909,612</u>	<u>12,634,788</u>
	318,640,769	292,101,453	282,801,584	262,827,735	247,614,798
	4,025,402	2,228,763	4,594,625	2,300,856	2,748,385
	4,187,498	5,009,361	4,796,275	3,905,074	3,644,939
	18,296,814	17,434,046	16,584,608	15,752,093	14,951,344
	-	-	-	-	-
	<u>345,150,483</u>	<u>316,773,623</u>	<u>308,777,092</u>	<u>284,785,758</u>	<u>268,959,466</u>
	392	32,024	251,928	162,004	209,801
	21,333	-	-	-	-
	-	-	-	-	-
	<u>21,725</u>	<u>32,024</u>	<u>251,928</u>	<u>162,004</u>	<u>209,801</u>
	445,769,746	413,102,402	400,015,893	372,079,846	350,588,544
	-	-	-	-	-
	356	3,485	-	-	-
	-	-	-	-	2,406,427
	<u>356</u>	<u>3,485</u>	<u>-</u>	<u>-</u>	<u>2,406,427</u>
\$	<u>445,770,102</u>	<u>\$ 413,105,887</u>	<u>\$ 400,015,893</u>	<u>\$ 372,079,846</u>	<u>\$ 352,994,971</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
EXPENDITURES AND OTHER FINANCING USES BY PROGRAM (NON-GAAP BASIS)

GENERAL FUND¹

LAST TEN FISCAL YEARS ENDED JUNE 30

	2023	2022	2021	2020	2019
Instruction:					
Regular Programs:					
Elementary, K-5	\$ 107,505,956	\$ 112,007,314	\$ 105,112,780	\$ 104,005,230	\$ 99,892,723
Middle/Junior High Programs	43,238,287	46,168,282	41,994,014	40,504,544	38,979,121
Middle/Junior High Extracurricular	1,426,133	1,230,597	991,505	1,141,182	1,165,832
High School Programs	63,231,345	64,643,943	55,553,385	53,053,623	51,841,653
High School Extracurricular	5,266,139	4,766,278	3,778,391	4,062,270	4,080,935
Pre-kindergarten Programs	88,656	3,177	12,683	-	-
Special Programs:					
Talented and Gifted	450,804	308,758	323,615	380,961	415,740
Disabilities - Restrictive Programs	41,621,027	39,519,011	41,834,781	42,710,701	40,321,787
Disabilities - Less Restrictive Programs	31,736,230	27,563,507	29,623,183	28,164,217	28,794,324
Treatment and Habilitation	292,595	193,661	527,411	196,561	5,679
Alternative Education	14,799,863	13,708,669	12,157,162	12,367,735	11,410,219
English Language Learner	15,078,977	13,872,614	14,319,798	13,540,632	13,624,924
Teen Parent Programs	1,134,530	963,034	867,332	940,467	1,021,986
Youth Corrections Education	-	58,303	65,166	60,055	60,564
Other Programs	53,332	34,463	3,236	54,507	65,011
Summer School Programs	22,086	23,807	51,008	319,911	400,506
Total Instruction	325,945,960	325,065,418	307,215,450	301,502,596	292,081,004
Support Services:					
Students:					
Attendance and Social Work	6,190,946	4,746,113	4,466,335	5,038,750	4,941,345
Guidance Services	12,722,244	11,838,225	11,873,001	10,880,434	10,160,190
Health Services	3,303,398	2,901,953	2,748,419	3,011,601	2,686,421
Psychological Services	1,655,981	1,375,968	1,584,905	1,429,626	1,346,481
Speech Pathology and Audiology Services	7,726,874	7,290,488	6,629,977	5,893,417	5,241,010
Other Student Treatment Services	1,761,364	2,019,198	2,007,969	1,953,171	1,411,046
Service Direction, Student Support Services	775,968	525,183	2,318,645	1,744,686	845,944
Instructional Staff:					
Improvement of Instruction Services	4,817,674	4,559,982	3,952,711	3,817,729	2,292,198
Educational Media Services	5,944,279	5,227,486	5,313,320	5,136,393	5,135,111
Assessment and Testing	828,500	717,510	809,979	723,815	622,792
Instructional Staff Development	6,830,029	6,341,843	6,974,670	6,521,997	5,914,344
General Administration:					
Board of Education Services	1,038,411	710,328	647,826	473,469	705,906
Executive Administration Services	2,258,332	1,803,427	1,788,128	1,702,571	1,690,562
School Administration:					
Office of the Principal Services	40,002,838	35,761,442	34,830,655	32,854,736	31,310,818
School Administration	2,805,481	2,442,123	2,323,126	2,450,513	2,127,357
Business:					
Direction of Business Support Services	649,229	-	-	-	-
Fiscal Services	2,989,274	2,832,554	2,828,523	2,558,863	2,392,174
Operation and Maintenance of Plant Services	42,434,745	37,662,404	18,505,057	31,333,880	31,260,919
Student Transportation Services	37,446,230	44,325,681	22,555,034	22,510,353	21,391,380
Internal Services - Mail and Delivery	1,735,305	1,341,001	1,461,903	1,291,935	1,335,347
Central Activities:					
Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	12,375	16,500	-	-	-
Information Services	1,127,450	1,001,391	873,689	688,317	631,584
Staff Services	5,707,182	4,971,706	4,326,450	4,724,352	4,337,089
Technology Services	13,110,726	15,718,074	15,395,084	12,494,431	13,859,894
Interpretation and Translation Services	1,204,238	1,209,256	1,230,807	1,244,486	927,000
Other Support Services	859,446	773,274	718,609	719,578	773,659
Supplemental Retirement Program	119,722	436,065	319,924	338,418	639,942
Total Support Services	206,058,241	198,549,175	156,484,746	161,537,521	153,980,513
Enterprise and Community Services:					
Food Services	73,084	505	-	175,919	-
Custody and Care of Children Services	-	-	-	26,902	-
Total Enterprise and Community Services	73,084	505	-	202,821	-
Facilities Services:					
Service Area Direction	-	48	-	4,375	-
Site Acquisition and Development	8,500	11,000	45,158	17,149	12,995
Building Acq., Const. and Improvement Services	10,812	113,650	97,663	106,776	191,714
Total Facilities Services	19,312	124,698	142,821	128,300	204,709
Other Financing Uses:					
Debt Service	-	285,752	299,591	450,251	562,988
Transfers of Funds	19,180,451	2,935,844	4,600,000	1,570,000	7,220,000
Total Other Financing Uses	19,180,451	3,221,596	4,899,591	2,020,251	7,782,988
Total Expenditures and Other Uses	\$ 551,277,048	\$ 526,961,392	\$ 468,742,608	\$ 465,391,489	\$ 454,049,214

¹ The General Fund accounts for most general operating expenses of the District.

Source: Salem-Keizer Public Schools

	2018	2017	2016	2015	2014
\$	94,539,475	\$ 90,356,161	\$ 92,339,967	\$ 80,612,097	\$ 75,111,985
	37,023,004	34,892,798	34,114,745	31,947,034	31,429,841
	1,254,125	1,002,962	895,904	594,228	571,889
	50,136,941	49,373,366	46,407,457	43,418,222	41,287,672
	3,740,552	3,414,923	3,349,886	3,246,299	3,154,713
	-	-	-	-	-
	415,535	397,661	419,122	525,676	522,245
	43,094,335	37,604,457	34,894,661	34,163,306	31,275,565
	22,870,745	24,344,777	21,610,390	19,249,433	19,568,144
	181,453	168,851	188,838	156,594	109,490
	11,253,209	10,742,748	10,797,860	9,834,268	9,584,945
	13,902,781	15,172,301	9,800,089	9,464,684	9,408,899
	914,067	1,010,938	1,000,464	845,005	752,654
	58,659	49,590	55,266	56,544	55,130
	206,027	177,107	175,917	197,336	184,581
	430,552	189,572	127,711	8,456	5,313
	<u>280,021,460</u>	<u>268,898,212</u>	<u>256,178,277</u>	<u>234,319,182</u>	<u>223,023,066</u>
	10,172,783	9,118,571	7,287,194	6,530,940	6,227,370
	9,814,509	9,220,031	8,878,500	8,278,641	7,311,132
	2,062,215	1,992,420	1,830,347	1,743,242	1,756,638
	1,360,922	1,348,112	1,432,469	1,293,570	1,252,799
	5,253,344	4,886,707	4,662,708	4,561,873	4,556,193
	1,471,952	1,468,001	1,263,041	1,177,905	1,011,848
	1,729,441	1,167,574	1,218,501	1,112,423	1,092,809
	3,080,485	2,129,232	2,217,805	1,857,015	1,789,626
	4,885,546	4,729,470	4,519,792	4,406,020	4,240,252
	716,488	675,333	813,950	716,566	1,087,096
	4,965,008	5,005,324	4,691,827	678,758	794,333
	473,201	533,300	386,531	621,719	496,181
	1,549,492	1,472,800	1,457,344	1,481,135	1,413,006
	30,666,359	29,323,267	28,011,658	26,925,650	26,118,565
	2,027,478	2,258,480	2,143,372	1,834,555	1,726,773
	-	-	-	-	-
	2,331,375	2,005,188	1,949,164	1,965,216	3,126,623
	29,778,197	28,618,744	27,122,428	24,860,193	24,849,580
	18,538,387	15,836,975	15,009,885	14,384,637	15,021,195
	1,256,747	1,174,773	1,136,709	1,237,801	1,165,488
	-	-	-	-	-
	445,190	463,043	434,569	423,414	401,680
	4,199,992	4,331,864	3,983,037	3,338,769	3,254,118
	13,444,573	12,043,084	11,627,804	10,825,182	11,443,743
	-	-	-	-	-
	765,553	771,437	747,995	436,072	408,816
	954,532	988,492	1,355,572	1,692,275	2,047,299
	<u>151,943,769</u>	<u>141,562,222</u>	<u>134,182,202</u>	<u>122,383,571</u>	<u>122,593,163</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	94,648	213,847	172,539	190,700	192,264
	-	-	3,564	108,463	-
	109,600	163,345	184,689	197,661	326,862
	<u>204,248</u>	<u>377,192</u>	<u>360,792</u>	<u>496,824</u>	<u>519,126</u>
	621,308	641,020	660,448	758,111	778,212
	6,053,983	6,520,000	3,620,000	2,820,000	320,000
	6,675,291	7,161,020	4,280,448	3,578,111	1,098,212
\$	<u>438,844,768</u>	<u>417,998,646</u>	<u>395,001,719</u>	<u>360,777,688</u>	<u>347,233,567</u>

SALEM-KEIZER SCHOOL DISTRICT 24J
PROPERTY TAX LEVIES AND COLLECTIONS - GENERAL FUND
LAST TEN FISCAL YEARS ENDED JUNE 30

Fiscal Year	Net Taxes Levied for the Fiscal Year ¹	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage		Amount	Percentage
			of Levy			of Levy
2023	\$ 98,282,536	\$ 94,472,038	96.12%	\$ -	\$ 94,472,038	96.12%
2022	94,345,193	89,576,163	94.95%	3,054,484	92,630,647	98.18%
2021	90,753,204	86,914,165	95.77%	3,179,114	90,093,279	99.27%
2020	87,097,319	83,106,821	95.42%	3,629,699	86,736,520	99.59%
2019	83,970,190	79,772,315	95.00%	4,031,390	83,803,705	99.80%
2018	80,594,996	76,948,277	95.48%	3,575,526	80,523,803	99.91%
2017	77,722,509	73,976,368	95.18%	3,698,998	77,675,366	99.94%
2016	73,657,149	69,706,580	94.64%	3,920,807	73,627,387	99.96%
2015	69,923,900	65,820,452	94.13%	4,080,150	69,900,602	99.97%
2014	67,505,383	63,288,942	93.75%	4,196,179	67,485,121	99.97%

SALEM-KEIZER SCHOOL DISTRICT 24J
PROPERTY TAX LEVIES AND COLLECTIONS - DEBT SERVICE FUND
LAST TEN FISCAL YEARS ENDED JUNE 30

Fiscal Year	Net Taxes Levied for the Fiscal Year ¹	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage		Amount	Percentage
			of Levy			of Levy
2023	\$ 62,201,906	\$ 59,775,960	96.10%	\$ -	\$ 59,775,960	96.10%
2022	58,770,953	55,832,864	95.00%	1,852,322	57,685,186	98.15%
2021	57,129,100	54,692,612	95.74%	2,024,878	56,717,490	99.28%
2020	52,735,132	50,287,819	95.36%	2,219,995	52,507,814	99.57%
2019	54,434,888	51,839,896	95.23%	2,494,121	54,334,017	99.81%
2018	28,500,000	27,302,858	95.80%	1,163,657	28,466,515	99.88%
2017	23,824,757	23,101,180	96.96%	713,891	23,815,071	99.96%
2016	34,662,188	33,810,508	97.54%	846,296	34,656,804	99.98%
2015	31,415,085	30,315,353	96.50%	1,092,781	31,408,134	99.98%
2014	33,248,920	30,588,774	92.00%	2,654,512	33,243,286	99.98%

¹ The net levy is the actual imposed tax.

Sources: Marion and Polk County Tax Collection Departments

**SALEM-KEIZER SCHOOL DISTRICT 24J
COMPARISON OF GENERAL FUND BUDGET TO TAX LEVY
LAST TEN FISCAL YEARS ENDED JUNE 30**

Fiscal Year	General Fund Budgeted Expenditures and Transfers¹	General Fund Tax Levy	Percentage of Levy to Budget
2023	\$ 620,587,223	\$ 98,282,536	15.84%
2022	608,920,411	94,345,193	15.49%
2021	582,439,383	90,753,204	15.58%
2020	520,471,977	87,097,319	16.73%
2019	491,870,874	83,970,190	17.07%
2018	479,480,091	80,594,996	16.81%
2017	463,675,386	77,722,509	16.76%
2016	433,168,002	73,657,149	17.00%
2015	397,916,237	69,923,900	17.57%
2014	367,970,768	67,505,383	18.35%

¹ This is the final adopted budget.
Source: Salem-Keizer Public Schools



SALEM-KEIZER SCHOOL DISTRICT 24J
ASSESSED VALUE AND REAL MARKET VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(IN THOUSANDS OF DOLLARS)

Fiscal Year	Assessed Value				Real Market Value			Assessed Value as a Percentage of RMV
	Real Property	Personal Property	Total Taxable Value	Total Direct Rate*	Real Property	Personal Property	Total Real Market Value	
2023	\$ 22,227,218	\$ 529,346	\$ 22,756,564	\$ 7.268	\$ 40,987,309	\$ 529,346	\$ 41,516,655	54.81%
2022	21,308,092	510,250	21,818,342	7.228	38,658,007	510,258	39,168,265	55.70%
2021	20,494,929	484,758	20,979,687	7.258	37,165,770	511,021	37,676,791	55.68%
2020	19,707,512	451,026	20,158,538	7.149	35,302,366	462,591	35,764,957	56.36%
2019	18,886,777	460,719	19,347,496	7.365	32,375,310	471,428	32,846,738	58.90%
2018	18,086,120	452,012	18,538,132	6.082	29,632,045	462,332	30,094,377	61.60%
2017	17,462,078	426,265	17,888,342	5.611	27,159,147	436,745	27,595,893	64.82%
2016	16,756,024	408,278	17,164,302	6.525	25,487,977	418,723	25,906,700	66.25%
2015	16,101,708	397,150	16,498,858	6.401	24,198,682	407,455	24,606,137	67.05%
2014	15,463,060	393,078	15,856,137	6.669	22,970,353	403,302	23,373,655	67.84%

Note that Real Property includes all property except Business Personal Property.

* Per \$1,000 of assessed value.

Source: Marion/Polk County Department of Assessment and Taxation.

SALEM-KEIZER SCHOOL DISTRICT 24J
PROPERTY TAX RATES PER \$1,000 OF ASSESSED VALUATION -
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS ENDED JUNE 30

Fiscal Year	District Direct Rates			Other Educational Entities		Counties	
	General Purpose	Debt Service	Total	Willamette Education Service District	Chemeketa Community College	Polk County	Marion County
2023	\$ 4.521	\$ 2.747	\$ 7.268	\$ 0.30	\$ 0.89	\$ 2.06	\$ 3.08
2022	4.521	2.707	7.228	0.30	0.89	2.06	3.08
2021	4.521	2.737	7.258	0.30	0.89	2.14	3.08
2020	4.521	2.628	7.149	0.30	0.89	2.14	3.08
2019	4.521	2.844	7.365	0.30	0.90	2.05	3.08
2018	4.521	1.561	6.082	0.30	0.90	2.03	3.08
2017	4.521	1.090	5.611	0.28	0.87	2.54	3.08
2016	4.521	2.004	6.525	0.30	0.92	2.54	3.08
2015	4.521	1.880	6.401	0.30	0.89	2.26	3.08
2014	4.521	2.148	6.669	0.30	0.86	2.26	3.08

¹The District crosses boundaries of two counties, two cities and several other districts. Overlapping rates are presented for individually significant taxing districts. Other types of entities are aggregated to provide general information. Not all individual properties are subject to all rates within each county. Applicable tax rates vary depending on property location.

²Per \$1,000 of taxable assessed value.

The District's permanent property tax rate is set by state law. Increases for General Purposes may only be done through local option levies approved by the voters of the District. Rates for debt service are set based on each year's requirements.

The District Direct General-Purpose Rates exclude Urban Renewal adjustments.

Source: Marion and Polk County Assessors

Overlapping Rates¹

Cities								Maximum Tax Rates²	
City of Salem	City of Keizer	Regional Library District	Salem Mass Transit	Urban Renewal Districts	Fire Protection Districts	Marion County	Polk County		
\$ 7.00	\$ 2.08	\$ 0.08	\$ 0.76	\$ 0.03 - 0.30	\$ 0.53 - 2.49	\$ 19.65	\$ 18.79		
7.04	2.08	0.08	0.76	0.03 - 0.30	0.53 - 2.82	19.66	18.80		
7.01	2.08	0.08	0.76	0.03 - 0.31	0.53 - 2.34	19.66	18.79		
6.99	2.08	0.08	0.76	0.03 - 0.31	0.53 - 2.90	19.54	18.68		
7.10	2.08	0.08	0.76	0.02 - 0.34	0.53 - 2.91	19.87	18.92		
6.98	2.08	0.08	0.76	0.02 - 0.33	0.54 - 2.92	18.47	17.56		
6.53	2.08	0.08	0.76	0.23 - 0.32	0.54 - 2.52	18.12	17.66		
6.54	2.08	0.08	0.76	0.51 - 1.18	0.54 - 2.52	18.80	18.34		
6.82	2.08	0.08	0.76	0.51 - 1.18	0.54 - 2.52	18.74	18.05		
6.49	2.08	0.08	0.76	0.51 - 1.18	0.54 - 2.53	18.91	18.22		

SALEM-KEIZER SCHOOL DISTRICT 24J
PRINCIPAL TAXPAYERS - CURRENT AND NINE YEARS PRIOR

Marion County Top 10 Taxpayers		2022-23	Percent	2022-23	Percent of	2013-14	Percent	2013-14	Percent of
Business/Service	Assessed Value	of Principal Taxpayers	Taxes Assessed	Total District Assessed Value	Assessed Value	of Principal Taxpayers	Taxes Assessed	Total District Assessed Value	
Portland General Electric Company	Utility	\$ 454,168,570	36.06%	\$ 6,955,116	1.50%	\$ 256,592,280	31.19%	\$ 3,763,969	1.24%
Northwest Natural Gas Company	Utility	217,749,000	17.29%	3,671,955	0.72%	130,546,000	15.87%	2,103,633	0.63%
WINCO Foods LLC	Retail	111,363,870	8.84%	2,088,737	0.37%	84,312,689	10.25%	1,626,604	0.41%
Lumen Technologies Inc	Telecommunications	101,979,910	8.10%	1,773,300	0.34%	-	0.00%	-	0.00%
Woodburn Premium Outlets LLC	Retail	74,492,820	5.91%	1,482,239	0.25%	56,980,260	6.93%	1,113,480	0.27%
Comcast Corporation	Telecommunications	80,140,000	6.36%	1,434,905	0.27%	-	0.00%	-	0.00%
State Accident Insurance Fund	Insurance	59,027,730	4.69%	1,155,263	0.20%	-	0.00%	-	0.00%
Lancaster Development Company LLC	Retail	55,047,400	4.37%	1,057,991	0.18%	63,861,330	7.76%	1,207,433	0.31%
Wal-Mart Real Estate Business TR	Realty	55,002,280	4.37%	1,054,930	0.18%	47,127,070	5.73%	893,340	0.23%
Snyders-Lance Inc	Manufacturer	50,489,600	4.01%	966,807	0.17%	-	0.00%	-	0.00%
CenturyLink	Telecommunications	-	0.00%	-	0.00%	57,396,660	6.98%	944,882	0.28%
JLR LLC	Realty	-	0.00%	-	0.00%	26,260,851	3.19%	899,535	0.13%
NORPAC Foods Inc	Manufacturer	-	0.00%	-	0.00%	56,693,593	6.89%	837,856	0.27%
Metropolitan Life Insurance Co	Insurance	-	0.00%	-	0.00%	42,822,470	5.21%	809,335	0.21%
Subtotal Top 10 Taxpayers		1,259,461,180		\$ 21,641,243	4.17%	822,593,203		\$ 14,200,067	3.97%
All Other Taxpayers		28,963,736,182			95.83%	19,922,040,862			96.03%
Total Taxpayers		\$ 30,223,197,362			100.00%	\$ 20,744,634,065			100.00%

Polk County Top 10 Taxpayers		2022-23	Percent	2022-23	Percent of	2013-14	Percent	2013-14	Percent of
Business/Service	Assessed Value	of Principal Taxpayers	Taxes Assessed	Total District Assessed Value	Assessed Value	of Principal Taxpayers	Taxes Assessed	Total District Assessed Value	
Northwest Natural Gas Co	Utility	\$ 96,114,000	27.42%	\$ 1,321,542	1.30%	\$ 61,566,000	30.00%	\$ 808,755	1.25%
Orchard Heights Apartments LLC	Multi-Unit Residential	34,378,070	9.81%	645,988	0.46%	-	0.00%	-	0.00%
Portland General Electric Co	Utility	44,455,530	12.68%	493,260	0.60%	23,161,490	11.29%	240,954	0.47%
Capital Manor Inc	Multi-Unit Residential	25,289,540	7.21%	462,182	0.34%	14,400,150	7.02%	242,967	0.29%
Pacificorp (PP&L)	Utility	36,357,000	10.37%	446,831	0.49%	16,350,000	7.97%	199,994	0.33%
Meduri Farms Inc	Agriculture	32,450,215	9.26%	395,281	0.44%	-	0.00%	-	0.00%
Weyerhaeuser Timber Holdings Inc	Manufacturer	31,580,372	9.01%	392,650	0.43%	-	0.00%	-	0.00%
Riverplace Apartment Homes LLC	Multi-Unit Residential	19,062,250	5.44%	344,872	0.26%	-	0.00%	-	0.00%
Alameda Lawrence, Exempt Trust ETAL	Developer	15,568,690	4.44%	292,290	0.21%	-	0.00%	-	0.00%
Orchard Ridge Apartments LLC	Multi-Unit Residential	15,291,040	4.36%	287,329	0.21%	-	0.00%	-	0.00%
Comcast Corporation	Telecommunications	-	0.00%	-	0.00%	16,039,700	7.82%	283,411	0.33%
Weyerhaeuser Company	Manufacturer	-	0.00%	-	0.00%	16,359,322	7.97%	198,753	0.33%
Meriwether NW OR Land & Timber LLC	Agriculture	-	0.00%	-	0.00%	27,357,023	13.33%	313,134	0.56%
Elkay Wood Products Company	Agriculture	-	0.00%	-	0.00%	10,211,010	4.98%	192,741	0.21%
Legacy Oaks LLC	Multi-Unit Residential	-	0.00%	-	0.00%	9,696,250	4.73%	186,147	0.20%
Roth IGA Foodliner Inc	Retail	-	0.00%	-	0.00%	10,056,800	4.90%	181,448	0.20%
Subtotal Top 10 Taxpayers		350,546,707		\$ 5,082,225	4.73%	205,197,745		\$ 2,848,304	4.17%
All Other Taxpayers		7,063,824,545			95.27%	4,715,926,031			95.83%
Total Taxpayers		\$ 7,414,371,252			100.00%	\$ 4,921,123,776			100.00%

Sources: Marion & Polk County Tax Assessors

**SALEM-KEIZER SCHOOL DISTRICT 24J
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS ENDED JUNE 30**

	2023	2022	2021	2020	2019
Total Real Market Value of Taxable Property within School District No. 24J Marion and Polk County, Oregon	\$ 41,516,654,792	\$ 39,168,264,821	\$ 37,676,790,635	\$ 35,764,957,416	\$ 32,846,738,166
Bonded Debt Limit ¹	\$ 3,300,574,056	\$ 3,113,877,053	\$ 2,995,304,855	\$ 2,843,314,115	\$ 2,611,315,684
Bonded Debt	878,190,794	925,336,592	969,353,863	728,526,875	781,933,413
Amount Available for Retirement of Bonds	-	-	-	(3,137,826)	(12,827,475)
Net General Obligation Bonds Outstanding	878,190,794	925,336,592	969,353,863	725,389,049	769,105,938
Debt Margin at End of Fiscal Year	\$ 2,422,383,262	\$ 2,188,540,461	\$ 2,025,950,992	\$ 2,117,925,066	\$ 1,842,209,746
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	26.61%	29.72%	32.36%	25.51%	29.45%
	2018	2017	2016	2015	2014
Total Real Market Value of Taxable Property within School District No. 24J Marion and Polk County, Oregon	\$ 30,094,377,093	\$ 27,595,892,818	\$ 25,906,699,941	\$ 24,606,137,122	\$ 23,373,654,758
Bonded Debt Limit ¹	\$ 2,392,502,979	\$ 2,193,873,479	\$ 2,059,582,645	\$ 1,956,187,901	\$ 1,858,205,553
Bonded Debt	367,686,340	401,244,662	432,345,551	469,725,474	453,359,483
Amount Available for Retirement of Bonds	(575,596)	(325,783)	(3,153,885)	(2,705,660)	(4,231,709)
Net General Obligation Bonds Outstanding	367,110,744	400,918,879	429,191,666	467,019,814	449,127,774
Debt Margin at End of Fiscal Year	\$ 2,025,392,235	\$ 1,792,954,600	\$ 1,630,390,979	\$ 1,489,168,087	\$ 1,409,077,779
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	15.34%	18.27%	20.84%	23.87%	24.17%

¹ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by Real Market Value of all taxable properties within the District based on the following:

- (A) For each grade from kindergarten to eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the true cash value. Kindergarten through eighth grade, $9 * .0055 = .0495$ or 4.95%.
- (B) For each grade from ninth to twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the true cash value. Ninth through twelfth grade, $4 * .0075 = .03$ or 3.0%.

Total allowable percent for the District is (A) + (B): (7.95%)

Sources: Marion and Polk Counties

SALEM-KEIZER SCHOOL DISTRICT 24J
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS ENDED JUNE 30

General Bonded Debt					
Fiscal Year	General Obligation Bonds	Premium on General Obligation Bonds	Limited Tax Pension Obligation Bonds⁵	Less Restricted Amount Available for Repayment of Principal	Net General Obligation Bonds Outstanding
2023	\$ 650,424,591	\$ 93,466,203	\$ 134,300,000	\$ -	\$ 878,190,794
2022	671,447,908	100,133,684	153,755,000	-	925,336,592
2021	691,347,698	106,801,165	171,205,000	-	969,353,863
2020	479,668,339	61,858,536	187,000,000	3,137,826	725,389,049
2019	519,591,716	65,678,031	196,663,666	12,827,475	769,105,938
2018	157,722,569	4,351,907	205,611,864	575,596	367,110,744
2017	182,276,957	5,063,059	213,904,646	325,783	400,918,879
2016	205,070,187	5,774,210	221,501,154	3,153,885	429,191,666
2015	234,840,187	6,485,363	228,399,924	2,705,660	467,019,814
2014	262,930,187	7,196,515	183,232,781	4,231,709	449,127,774

Other Governmental Activities			Total District Debt			
Fiscal Year	Other Debt	Total District²	Per Student¹	Per Capita³	Percent of Personal Income⁴	
2023	\$ 71,382,084	\$ 949,572,878	\$ 24,765	\$ 2,739	5.09%	
2022*	66,536,848	991,873,440	25,632	2,857	5.94%	
2021	66,230,061	1,035,583,924	26,547	2,966	6.57%	
2020	3,897,190	732,424,065	17,827	2,106	4.89%	
2019	4,936,289	786,869,702	19,073	2,268	5.52%	
2018	6,230,527	373,916,867	9,028	1,096	2.87%	
2017	7,866,575	409,111,237	9,935	1,216	3.27%	
2016	9,596,356	441,941,907	10,832	1,336	3.64%	
2015	5,261,148	474,986,622	11,821	1,440	4.04%	
2014	6,676,595	460,036,078	11,509	1,411	3.99%	

¹ See School Building, Student Enrollment and Average Daily Membership information for student enrollment.

² Includes general bonded debt, unamortized premiums on bond issues and other governmental activities debt.

³ Per capita are District ADM estimates.

⁴ See Schedule of Demographic and Economic Statistics for personal income.

⁵ Pension Obligation Bond debt is serviced by charges to other funds, not by property taxes levied for servicing general bonded debt.

*FY 2022 was restated for GASB 96 implementation and prior period adjustment relating to GASB 87.

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2023

Overlapping District	2023 Real Market Valuation	Percent Overlapping ¹	Overlapping	
			Gross Overlapping Direct Debt ²	Net Overlapping Debt
Aumsville RFPD	\$ 1,016,330,520	0.17%	\$ 1,167	\$ 1,167
Chemeketa Community College	69,506,516,103	49.88%	55,798,482	41,595,607
City of Keizer	4,805,930,046	100.00%	11,066,000	-
City of Salem	22,517,964,872	100.00%	204,627,201	178,588,320
Dayton RFPD	977,862,906	5.40%	18,361	-
Jefferson RFPD (Marion-Linn Counties)	1,353,650,566	0.83%	248	248
Keizer RFPD	4,560,950,595	99.98%	4,964,106	2,804,495
Marion County	46,623,071,711	64.63%	35,158,163	18,533,826
Marion County RFPD 1	6,126,540,532	86.50%	2,916,231	-
Polk County	11,269,395,970	40.31%	5,162,378	5,061,612
Polk Cty RFPD 1	2,605,275,289	0.39%	4,375	4,375
Silverton RFPD	2,834,516,025	0.02%	462	462
SW Polk Fire District	1,140,190,731	0.25%	13,178	13,178
Willamette ESD	76,320,202,113	45.43%	7,284,738	2,600,804
Totals: Total Gross and Direct Overlapping Debt			<u>\$ 327,015,090</u>	<u>\$ 249,204,094</u>

School District 24J Direct Debt ³ :	\$ 949,572,878	Ratio of Net Property-Tax Backed Debt to Real Market Value is:	2.48%
Gross Overlapping Direct Debt:	<u>327,015,090</u>	Per Capita District Direct Debt	\$ 2,739
		Per Capita Total Direct Debt	\$ 3,682
Total Debt of District 24J and Overlapping Issuers:	<u>\$ 1,276,587,968</u>	Ratio of Total Net Property-Tax Backed Debt to Real Market Value is:	3.20%

¹ The percentage of overlapping debt applicable is derived by using the taxable assessed property values. Applicable percentages are arrived at by the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

² Gross Direct Debt includes all limited and unlimited tax supported debt, excluding pension obligations and self-supporting utility debt.

³ Direct Debt includes all outstanding long-term debt instruments including bonds, notes, loans, financed purchase and leases.

Source: Oregon State Treasury, Debt Management Information System

SALEM-KEIZER SCHOOL DISTRICT 24J
RATIO OF ANNUAL DEBT SERVICE REQUIREMENTS FOR GENERAL OBLIGATION BONDED DEBT TO
TOTAL BUDGETED GENERAL FUND EXPENDITURES AND TRANSFERS
LAST TEN FISCAL YEARS ENDED JUNE 30

Fiscal Year	Principal	Interest and Other	Total Debt Service	Total General Fund Budgeted Expenditures and Transfers¹	Ratio of Annual Debt Service to Budgeted General Fund Expenditures and Transfers
2023	\$ 21,023,317	\$ 39,257,483	\$ 60,280,800	\$ 620,587,223	9.71%
2022	19,899,790	38,518,760	58,418,550	608,920,411	9.59%
2021	24,787,987	31,812,503	56,600,490	582,439,383	9.72%
2020	39,923,377	20,831,323	60,754,700	520,471,977	11.67%
2019	21,360,853	19,076,456	40,437,309	491,870,874	8.22%
2018	24,554,388	2,141,985	26,696,373	479,480,091	5.57%
2017	22,793,230	3,334,034	26,127,264	463,675,386	5.63%
2016	29,770,000	3,222,981	32,992,981	433,168,002	7.62%
2015	28,090,000	4,074,613	32,164,613	397,916,237	8.08%
2014	25,570,000	5,170,406	30,740,406	367,970,768	8.35%

¹ This is the final adopted budget.

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO TRUE CASH VALUE AND
NET GENERAL BONDED DEBT PER CAPITA AND PER STUDENT
LAST TEN FISCAL YEARS ENDED JUNE 30

Fiscal Year	Marion County Population US Census¹	Average Daily Membership K-12	Real Market Value	Net General Bonded Debt²	Ratio of Net General Bonded Debt to Assessed Value³	Net General Bonded Debt per Capita	Net General Bonded Debt per Student
2023	346,703 *	38,343	\$ 41,516,654,792	\$ 878,190,794	2.12%	\$ 2,533	\$ 22,904
2022	347,119	38,696	39,168,264,821	925,336,592	2.36%	2,666	23,913
2021	349,204	39,010	37,676,790,635	969,353,863	2.57%	2,776	24,849
2020	347,818	41,085	35,764,957,416	725,389,049	2.03%	2,086	17,656
2019	346,868	41,255	23,373,654,758	769,105,938	3.29%	2,217	18,643
2018	341,286	41,416	41,516,654,792	367,110,744	0.88%	1,076	8,864
2017	336,316	41,178	27,595,892,818	400,918,879	1.45%	1,192	9,736
2016	330,700	40,799	25,906,699,941	429,191,666	1.66%	1,298	10,520
2015	329,770	40,181	24,606,137,122	467,019,814	1.90%	1,416	11,623
2014	326,150	39,974	23,373,654,758	449,127,774	1.92%	1,377	11,236

*This is the most current estimate taken from Marion County-Oregon Demographics. Both counties include other school districts.

¹The District covers Marion and Polk Counties, Marion County having the largest population. Both counties have other school districts. This number is provided as a reference only. Polk County information was not available for all years.

²Computed as gross bonded debt less restricted amount available for retirement of debt principal.

³ See Assessed Value and Real Market Value Schedule.

Source: Salem-Keizer Public Schools

**SALEM-KEIZER SCHOOL DISTRICT 24J
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Marion County

Fiscal Year	Population	Personal Income in Thousands of \$	Per Capita Personal Income	Unemployment Rate
2023	346,703 *	\$ 18,649,501	\$ 53,791	3.5%
2022	347,119	16,708,573	48,135	3.7%
2021	349,204	15,769,354	45,158	4.9%
2020	347,818	14,970,782	43,042	7.7%
2019	346,868	14,253,847	41,093	4.2%
2018	341,286	12,301,699	38,168	4.1%
2017	336,316	12,823,294	37,199	4.9%
2016	330,700	11,614,203	36,682	4.8%
2015	329,770	11,614,203	35,614	6.1%
2014	326,150	11,484,654	35,360	7.2%

*This is the most current estimate taken from Marion County-Oregon Demographics. Both counties include other school districts.

Notes: This schedule is provided as a reference only. The District is in both Marion and Polk Counties. Both Counties include other school districts. Marion County has the greater population and student base. Polk County information was not available for all years.

Sources: Oregon Employment Department – WorkSource Oregon, Marion County – Oregon Demographics, U.S. Department of Commerce, Bureau of Economic Analysis, U.S. Census Bureau

**SALEM-KEIZER SCHOOL DISTRICT 24J
MAJOR AREA EMPLOYERS
CURRENT AND NINE YEARS PRIOR**

<u>Employer</u>	<u>2023</u>			<u>2014</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Salem (MSA) Labor Force¹</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Salem (MSA) Labor Force²</u>
State of Oregon	22,400	1	26.05%	21,900	1	29.21%
Salem Health/Salem Hospital ³	5,419	2	6.30%	3,900	3	5.20%
Salem-Keizer School District ³	5,324	3	6.19%	4,069	2	5.43%
Marion County ³	1,742	4	2.03%	1,492	5	1.99%
Federal Government	1,500	5	1.74%	1,400	6	1.87%
Amazon Fulfillment Center	1,400	6	1.63%	-	-	0.00%
City of Salem ³	1,391	7	1.62%	1,312	7	1.75%
Chemeketa Community College ³	1,126	8	1.31%	1,662	4	2.22%
Wal-Mart	975	9	1.13%	-	-	0.00%
State Accident Insurance Fund (SAIF)	944	10	1.10%	854	10	1.14%
Kaiser Permanente	-	-	0.00%	1,200	8	1.60%
Norpac Foods Incorporated ³	-	-	0.00%	1,106	9	1.48%
Total	42,221		49.10%	38,895		51.87%

Sources: Oregon Employment Department (www.qualityinfo.org)
Salem Health (www.salemhealth.org)
Salem-Keizer Public Schools payroll records
Marion County (www.co.marion.or.us)
City of Salem, Human Resources
SAIF Corporation (www.saif.com)
Chemeketa Community College (www.chemeketa.edu)
U.S. Department of Labor, Bureau of Labor Statistics (www.bls.gov)

Notes: 1. U.S. Department of Labor, Bureau of Labor, Salem, OR (MSA) - The average labor force for fiscal year 2022-23 was 85,975.
2. U.S. Department of Labor, Bureau of Labor, Salem, OR (MSA) - The average labor force for fiscal year 2013-14 was 74,979.
3. Includes full and part-time positions.

SALEM-KEIZER SCHOOL DISTRICT 24J
SALEM METROPOLITAN AREA EMPLOYMENT- LARGEST TO SMALLEST¹
CURRENT AND NINE YEARS PRIOR

Employment	2023		2014	
	Employees	% of Total	Employees	% of Total
Educational and Health Services	32,158	17.3%	23,600	16.0%
Trade, Transportation & Utilities	29,457	15.9%	24,300	16.5%
State Government	21,704	11.7%	21,800	14.8%
Local Government	20,082	10.8%	18,400	12.5%
Professional and Business Services	16,752	9.0%	12,300	8.4%
Leisure and Hospitality	15,345	8.3%	13,200	9.0%
Construction	12,681	6.8%	6,900	4.7%
Manufacturing	11,658	6.3%	11,100	7.5%
Natural Resources and Mining	9,950	5.4%	1,200	0.8%
Financial Activities	6,771	3.6%	7,000	4.8%
Other Services	5,648	3.0%	5,000	3.4%
Information	1,893	1.1%	1,000	0.7%
Federal Government	1,441	0.8%	1,300	0.9%
Total Salem Metropolitan Area Non-Farm Payroll Employment	<u>185,540</u>	<u>100.0%</u>	<u>147,100</u>	<u>100.0%</u>
Salem-Keizer SD 24J ²	6,702	3.6%	5,735	3.9%
Governmental Employees	43,227	23.3%	49,200	33.4%
Private Sector Employees	<u>142,313</u>	<u>76.7%</u>	<u>97,900</u>	<u>66.6%</u>
Total Salem Metropolitan Area Non-Farm Payroll Employment	<u>185,540</u>	<u>100.0%</u>	<u>147,100</u>	<u>100.0%</u>

¹ Employment and Wages by Industry, www.qualityinfo.org

² Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
SALEM METROPOLITAN AREA - AVERAGE ANNUAL EMPLOYMENT¹
LAST TEN CALENDAR YEARS

	<u>2023*</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Manufacturing:										
Other Durable Goods	6,100	6,100	5,800	6,100	6,300	6,800	6,300	6,000	5,800	5,200
Food Products	4,000	4,300	4,000	3,800	4,600	5,100	4,800	4,400	5,600	3,900
Other Nondurable Goods	<u>2,400</u>	<u>2,500</u>	<u>2,500</u>	<u>2,900</u>	<u>2,300</u>	<u>2,500</u>	<u>2,500</u>	<u>2,300</u>	<u>2,000</u>	<u>2,000</u>
Total Manufacturing	12,500	12,900	12,300	12,800	13,200	14,400	13,600	12,700	13,400	11,100
Natural Resources & Mining	700	600	600	500	700	1,400	1,200	1,200	5,900	1,200
Contract Construction	14,000	14,400	13,000	12,900	12,600	11,500	9,400	9,000	8,500	6,900
Transp., Comm., Utilities	6,500	6,800	7,000	6,400	6,300	5,300	4,400	4,200	3,900	3,800
Trade, Information	24,800	24,500	24,800	23,800	24,600	26,700	24,100	21,800	22,400	21,500
Financial Activities	6,800	7,100	6,800	6,800	7,400	7,200	7,100	6,800	7,200	7,000
Service & Miscellaneous	71,300	65,800	65,900	54,300	67,500	62,500	61,800	61,600	55,300	54,100
Government:										
Federal	1,400	1,400	1,500	1,500	1,600	1,300	1,400	1,400	1,300	1,300
Indian Tribal	1,600	1,500	1,400	1,500	1,500	1,500	1,600	1,600	1,600	1,600
State	21,400	21,300	20,900	20,400	20,000	19,700	20,800	21,600	21,900	21,800
Local	<u>15,800</u>	<u>15,600</u>	<u>17,800</u>	<u>14,400</u>	<u>19,500</u>	<u>18,600</u>	<u>20,600</u>	<u>20,800</u>	<u>16,600</u>	<u>16,800</u>
Total Excluding Agriculture	<u>176,800</u>	<u>171,900</u>	<u>172,000</u>	<u>155,300</u>	<u>174,900</u>	<u>170,100</u>	<u>166,000</u>	<u>162,700</u>	<u>158,000</u>	<u>147,100</u>

*This is the most current estimate for Salem Metropolitan Area.

¹ Annual Average Employment is Not Seasonally Adjusted.

Source: Employment by wages and industry, www.qualityinfo.org.

SALEM-KEIZER SCHOOL DISTRICT 24J
POPULATION ETHNICITY AND OTHER RELATED DATA
YEAR ENDED JUNE 30, 2023

	<u>Marion County</u>	<u>Polk County</u>
White	62.7%	75.7%
Hispanic or Latino*	28.7%	15.7%
American Indian and Alaskan Native	2.8%	2.7%
Asian or Pacific Islander	3.9%	2.8%
Black or African American	1.7%	1.2%
Housing Units	132,084	34,937
Homeownership Rate	61.2%	65.3%
Average Household Size	2.76	2.67
Percentage of Persons under 18	23.4%	21.5%
Median Household Income	\$64,880	\$70,238
Population per Square Mile	292.9	118.0

*People who identify themselves as Hispanic or Latino (Spanish Heritage) may be of any racial group. Therefore, percentages may not equal 100%.

Marion County Source: <https://www.census.gov/quickfacts/fact/table/marioncountyoregon,polkcountyoregon/PST045221>
 Polk County Source: <https://www.census.gov/quickfacts/fact/table/polkcountyoregon/PST045222>

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHOOL BUILDING, STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP (ADM) INFORMATION
LAST TEN FISCAL YEARS

	Square Feet	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
ELEMENTARY SCHOOLS											
Auburn (1955)	78,793										
ADM		548	528	554	596	680	677	677	650	630	667
Enrollment		556	542	566	593	603	688	689	654	652	668
Battle Creek (2012)	78,678										
ADM		454	446	494	590	635	613	586	559	525	529
Enrollment		453	444	485	583	594	641	581	542	527	531
Brush College (1909)	53,572										
ADM		304	294	276	318	281	272	277	253	210	339
Enrollment		303	299	279	313	313	271	289	254	200	333
Bush (2005)	46,290										
ADM		257	266	265	283	311	324	310	320	309	323
Enrollment		257	258	271	284	279	312	313	316	312	317
Candalaria (1955)	40,483										
ADM		297	310	267	354	336	339	344	353	355	339
Enrollment		298	318	275	355	352	340	341	354	352	343
Chapman Hill (1985)	59,528										
ADM		363	363	338	383	389	411	404	385	368	425
Enrollment		358	364	327	382	378	382	407	381	362	419
Chavez (2012)	78,174										
ADM		574	584	567	620	581	568	583	591	556	701
Enrollment		573	584	576	624	621	574	585	592	563	705
Clear Lake (1994)	49,289										
ADM		339	331	352	383	402	390	430	433	470	497
Enrollment		344	331	355	383	382	400	428	437	474	495
Cummings (1953)	46,474										
ADM		438	415	420	444	417	434	436	427	414	414
Enrollment		438	410	431	450	443	424	443	431	399	416
Eagle Charter, State Sponsored (2011)	-										
ADM		157	130	139	143	139	141	140	141	143	138
Enrollment		149	135	142	142	144	143	139	140	144	120
Englewood (1910)	57,032										
ADM		315	319	326	365	352	378	382	360	376	382
Enrollment		316	325	328	360	359	357	369	359	380	390
Eyre (1976)	75,959										
ADM		525	576	567	600	541	542	571	602	590	573
Enrollment		536	575	570	605	594	541	569	612	601	583
Forest Ridge/Optimum Learning Environment (OLE) Charter (2002)	47,554										
Forest Ridge ADM		233	243	233	281	239	239	248	231	241	233
Forest Ridge Enrollment		237	238	237	283	280	235	244	224	239	239
OLE ADM		130	128	122	130	130	128	130	130	130	130
OLE Enrollment		130	130	118	129	131	129	130	129	129	130
Four Corners (1949)	56,872										
ADM		366	362	425	474	490	505	531	530	510	521
Enrollment		371	358	421	474	468	517	531	532	522	517
Grant (1955)	47,003										
ADM		424	417	375	372	409	421	444	428	456	434
Enrollment		423	419	382	374	379	417	446	427	447	443

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHOOL BUILDING, STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP (ADM) INFORMATION (CONTINUED)

		LAST TEN FISCAL YEARS									
	Square Feet	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Gubser (1976)	64,794										
ADM		421	415	465	535	552	595	550	524	486	470
Enrollment		415	413	465	520	526	554	546	528	477	464
Hallman (2001)	56,142										
ADM		363	360	392	401	412	422	389	415	454	429
Enrollment		365	356	397	402	394	412	397	435	456	433
Hammond (2001)	51,138										
ADM		529	524	495	524	487	514	506	532	522	504
Enrollment		550	535	507	523	521	492	504	522	518	502
Harritt (2003)	55,996										
ADM		478	487	455	490	509	503	512	524	501	301
Enrollment		488	490	459	484	481	517	515	514	498	301
Hayesville (1963)	61,483										
ADM		346	342	333	368	440	444	426	439	436	421
Enrollment		361	344	342	360	369	445	422	448	457	431
Highland (1910)	47,920										
ADM		339	373	362	373	375	426	411	406	398	386
Enrollment		327	369	362	364	370	381	413	413	402	388
Hoover (1951)	54,036										
ADM		401	398	406	411	428	444	471	499	500	531
Enrollment		403	396	404	413	422	425	475	502	506	538
Kalapuya (2011)	72,095										
ADM		512	499	485	568	572	600	597	603	619	662
Enrollment		519	498	491	576	552	575	592	590	615	655
Keizer (1985)	80,335										
ADM		543	524	548	628	717	737	682	654	641	624
Enrollment		536	530	548	618	609	712	685	656	657	617
Kennedy (1964)	67,092										
ADM		352	364	357	397	412	441	449	459	455	465
Enrollment		348	373	354	399	398	419	444	458	458	465
Lamb (2001)	49,346										
ADM		372	360	380	407	465	491	486	493	464	503
Enrollment		375	372	391	406	422	469	497	491	473	509
Lee (2002)	47,554										
ADM		280	276	265	309	296	304	311	309	318	305
Enrollment		288	283	273	313	309	302	310	303	318	303
Liberty (1908)	52,273										
ADM		457	451	428	454	374	386	388	372	388	376
Enrollment		462	463	429	452	448	375	386	372	378	372
McKinley (1915)	40,140										
ADM		283	307	298	339	331	321	352	335	339	317
Enrollment		290	310	303	339	341	334	357	329	334	317
Miller (2000)	54,839										
ADM		358	370	395	389	417	411	433	417	430	420
Enrollment		358	374	396	385	391	419	436	424	426	437

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHOOL BUILDING, STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP (ADM) INFORMATION (CONTINUED)

LAST TEN FISCAL YEARS

	Square Feet	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Morningside (1953)	50,996										
ADM		320	279	266	343	365	375	382	384	379	373
Enrollment		321	282	260	348	340	373	386	386	386	378
Myers (1973)	66,418										
ADM		342	327	366	464	550	536	532	504	480	427
Enrollment		351	335	358	459	471	544	538	514	478	427
Pringle (1985)	80,710										
ADM		501	513	495	576	667	603	557	563	528	506
Enrollment		500	515	502	575	576	672	542	572	526	518
Richmond (1911)	59,860										
ADM		304	306	273	297	313	344	386	363	396	380
Enrollment		299	304	277	299	304	314	387	361	397	382
Salem Heights (1938)	46,522										
ADM		260	264	261	315	320	331	317	301	291	274
Enrollment		258	258	270	315	315	323	323	296	288	279
Schirle (1976)	59,888										
ADM		304	296	329	425	500	471	417	442	453	463
Enrollment		304	298	330	428	423	508	419	442	445	464
Scott (1976)	73,120										
ADM		512	541	536	542	547	601	638	617	621	530
Enrollment		522	536	552	546	534	557	642	641	624	543
Sumpter (1979)	71,792										
ADM		478	484	481	551	537	545	554	534	496	494
Enrollment		477	496	485	540	544	538	547	523	501	496
Swegle (1923)	62,510										
ADM		515	546	572	608	533	521	542	576	561	471
Enrollment		506	544	580	603	603	541	553	583	553	481
Valley Inquiry Charter (1955)	15,361										
ADM		216	203	166	166	166	165	167	163	165	166
Enrollment		207	199	169	165	167	168	156	165	168	163
Washington (1948)	68,740										
ADM		373	360	371	400	389	414	412	423	431	438
Enrollment		373	358	375	400	398	382	417	415	444	410
Weddle (2001)	50,080										
ADM		360	362	377	409	432	437	442	451	459	464
Enrollment		361	365	371	412	413	430	445	455	469	449
Wright (1963)	59,348										
ADM		375	371	354	402	411	399	412	421	424	462
Enrollment		378	375	373	397	396	411	418	420	428	448
Yoshikai (1994)	65,217										
ADM		467	480	468	513	555	569	590	554	542	498
Enrollment		461	484	485	504	512	554	591	538	535	505
ELEMENTARY TOTALS:											
Square Feet	2,501,446										
ADM		17,085	17,094	17,099	18,940	19,404	19,732	19,804	19,670	19,460	19,305
Enrollment		17,145	17,185	17,271	18,879	18,869	19,517	19,847	19,680	19,518	19,324

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHOOL BUILDING, STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP (ADM) INFORMATION (CONTINUED)
LAST TEN FISCAL YEARS

	Square Feet	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
MIDDLE SCHOOLS											
Claggett Creek (2001)	117,256										
ADM		809	881	950	995	981	955	940	919	917	890
Enrollment		792	885	954	992	1,006	993	954	926	926	948
Crossler (1995)	111,930										
ADM		791	828	821	932	852	833	764	725	692	701
Enrollment		791	843	828	934	947	865	763	733	692	772
Houck (1995)	130,252										
ADM		934	1,044	1,029	1,052	1,024	1,036	995	950	953	949
Enrollment		927	1,025	1,041	1,046	1,074	1,054	1,014	957	974	957
Howard Street Charter (1926)	-										
ADM		183	184	187	181	174	165	160	156	157	161
Enrollment		184	184	182	182	182	177	161	156	161	163
Jane Goodall Environmental Charter (2000)	-										
ADM		96	92	97	97	97	97	97	97	97	98
Enrollment		95	93	100	98	98	97	98	99	97	99
Judson (1957)	135,744										
ADM		794	849	884	977	984	959	966	941	914	908
Enrollment		785	848	886	980	995	992	978	958	932	956
Leslie (1997)	113,600										
ADM		736	738	744	771	764	784	766	774	756	759
Enrollment		737	732	762	772	778	785	772	790	767	773
Parrish (1923)	104,873										
ADM		662	664	701	726	703	693	691	682	649	661
Enrollment		656	663	706	734	738	710	714	691	670	695
Stephens (1994)	135,135										
ADM		1,019	1,081	1,099	1,111	1,110	1,094	1,091	1,046	1,037	991
Enrollment		1,016	1,070	1,103	1,110	1,143	1,130	1,106	1,063	1,053	927
Straub (2011)	136,813										
ADM		552	557	611	660	660	612	618	600	589	722
Enrollment		547	550	614	670	660	664	621	607	587	731
Waldo (1957)	143,542										
ADM		1,152	1,207	1,227	1,212	1,035	1,027	974	979	922	917
Enrollment		1,161	1,204	1,246	1,205	1,214	1,042	980	995	929	910
Walker (1960)	117,725										
ADM		561	604	647	710	679	677	640	637	619	505
Enrollment		570	597	647	710	724	679	644	638	613	530
Whiteaker (1968)	114,452										
ADM		678	667	704	774	790	779	776	744	731	742
Enrollment		683	656	696	774	782	806	771	741	733	776
Total Alternative Education Programs/Locations: Roberts at Chemeketa (2005)	-										
ADM		83	81	7	16	-	-	-	-	-	-
Enrollment		83	81	7	19	-	-	-	-	-	-
MIDDLE SCHOOL TOTALS:											
Square Feet	1,361,322										
ADM		9,050	9,477	9,708	10,214	9,853	9,711	9,478	9,250	9,033	9,004
Enrollment		9,027	9,431	9,772	10,226	10,341	9,994	9,576	9,354	9,134	9,237

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHOOL BUILDING, STUDENT ENROLLMENT AND AVERAGE DAILY MEMBERSHIP (ADM) INFORMATION (CONCLUDED)
LAST TEN FISCAL YEARS

	Square Feet	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
HIGH SCHOOLS											
McKay (1978)	353,660										
ADM		2,164	2,172	2,253	2,235	2,311	2,318	2,342	2,227	2,130	1,980
Enrollment		2,197	2,158	2,275	2,267	2,328	2,436	2,455	2,334	2,228	1,968
McNary (1964)	325,769										
ADM		1,942	1,920	1,903	1,951	1,948	1,938	1,936	1,956	1,952	2,006
Enrollment		1,954	1,899	1,822	2,002	2,091	2,070	2,051	2,046	2,062	2,037
North (1936)	377,932										
ADM		2,073	2,024	1,969	1,800	1,750	1,689	1,737	1,747	1,744	1,760
Enrollment		2,008	1,950	1,958	1,789	1,889	1,853	1,815	1,867	1,855	1,889
South (1954)	341,820										
ADM		2,084	2,067	2,078	1,969	1,839	1,825	1,805	1,821	1,811	1,885
Enrollment		2,118	2,090	2,103	2,009	2,059	1,936	1,884	1,881	1,902	1,951
Sprague (1972)	294,848										
ADM		1,674	1,672	1,624	1,596	1,647	1,673	1,654	1,644	1,634	1,571
Enrollment		1,725	1,673	1,593	1,625	1,701	1,736	1,751	1,706	1,695	1,730
West (2002)	325,117										
ADM		1,613	1,582	1,598	1,648	1,655	1,736	1,709	1,734	1,676	1,627
Enrollment		1,641	1,591	1,572	1,698	1,745	1,748	1,799	1,773	1,730	1,738
Total Alternative Education Programs/Locations: Riverfront Learning Center (1989) and Roberts (2005)											
ADM	25,087	658	688	778	732	848	794	712	750	741	836
Enrollment		714	656	826	721	649	401	916	823	975	1,096
HIGH SCHOOL AND ALTERNATIVE EDUCATION TOTALS:											
Square Feet	2,044,233										
ADM		12,208	12,125	12,203	11,931	11,998	11,973	11,896	11,879	11,688	11,665
Enrollment		12,357	12,017	12,149	12,111	12,462	12,180	12,671	12,430	12,447	12,409
DISTRICT FACILITIES											
Baker (1951)	6,487										
Career Technical Education Center (2019)	145,666										
Career Technical Education Center - Aviation (2023)	16,176										
Centennial (1897)	13,244										
Central Kitchen/Nutrition Center (1994)	30,647										
Central Services (1974)	74,814										
Paulus Complex (1953)	21,230										
Lancaster Professional Center (1989)	35,157										
Reprographics (1991)	26,550										
Support Services (1955)	24,202										
Technology Data Center (1975)	11,664										
Transportation Gaffin (2022)	41,246										
Transportation Hawthorne (1964)	12,640										
Other District Facilities (various)	21,277										
DISTRICT FACILITIES TOTALS:	481,000										
GRAND TOTALS:											
ADM	6,388,001	38,343	38,696	39,010	41,085	41,255	41,416	41,178	40,799	40,181	39,974
Enrollment		38,529	38,633	39,192	41,216	41,672	41,691	42,094	41,464	41,099	40,970

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
AVERAGE DAILY MEMBERSHIP (ADM)
LAST TEN FISCAL YEARS ENDED JUNE 30

School Name	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Elementary Schools										
Auburn	548	528	554	596	680	677	677	650	630	667
Battle Creek	454	446	494	590	635	613	586	559	525	529
Brush College	304	294	276	318	281	272	277	253	210	339
Bush	257	266	265	283	311	324	310	320	309	323
Candalaria	297	310	267	354	336	339	344	353	355	339
Chapman Hill	363	363	338	383	389	411	404	385	368	425
Chavez	574	584	567	620	581	568	583	591	556	701
Clear Lake	339	331	352	383	402	390	430	433	470	497
Cummings	438	415	420	444	417	434	436	427	414	414
Eagle Charter, State Sponsored	157	130	139	143	139	141	140	141	143	138
Englewood	315	319	326	365	352	378	382	360	376	382
Eyre	525	576	567	600	541	542	571	602	590	573
Forest Ridge	233	243	233	281	239	239	248	231	241	233
Four Corners	366	362	425	474	490	505	531	530	510	521
Grant	424	417	375	372	409	421	444	428	456	434
Gubser	421	415	465	535	552	595	550	524	486	470
Hallman	363	360	392	401	412	422	389	415	454	429
Hammond	529	524	495	524	487	514	506	532	522	504
Harritt	478	487	455	490	509	503	512	524	501	301
Hayesville	346	342	333	368	440	444	426	439	436	421
Highland	339	373	362	373	375	426	411	406	398	386
Hoover	401	398	406	411	428	444	471	499	500	531
Kalapuya	512	499	485	568	572	600	597	603	619	662
Keizer	543	524	548	628	717	737	682	654	641	624
Kennedy	352	364	357	397	412	441	449	459	455	465
Lamb	372	360	380	407	465	491	486	493	464	503
Lee	280	276	265	309	296	304	311	309	318	305
Liberty	457	451	428	454	374	386	388	372	388	376
McKinley	283	307	298	339	331	321	352	335	339	317
Miller	358	370	395	389	417	411	433	417	430	420
Morningside	320	279	266	343	365	375	382	384	379	373
Myers	342	327	366	464	550	536	532	504	480	427
Optimum Learning Environments Charter	130	128	122	130	130	128	130	130	130	130
Pringle	501	513	495	576	667	603	557	563	528	506
Richmond	304	306	273	297	313	344	386	363	396	380
Salem Heights	260	264	261	315	320	331	317	301	291	274
Schirle	304	296	329	425	500	471	417	442	453	463
Scott	512	541	536	542	547	601	638	617	621	530
Sumpter	478	484	481	551	537	545	554	534	496	494
Swegle	515	546	572	608	533	521	542	576	561	471
Valley Inquiry Charter	216	203	166	166	166	165	167	163	165	166
Washington	373	360	371	400	389	414	412	423	431	438
Weddle	360	362	377	409	432	437	442	451	459	464
Wright	375	371	354	402	411	399	412	421	424	462
Yoshikai	467	480	468	513	555	569	590	554	542	498
Total Elementary Schools	17,085	17,094	17,099	18,940	19,404	19,732	19,804	19,670	19,460	19,305

Source: Salem-Keizer Public Schools

SALEM-KEIZER SCHOOL DISTRICT 24J
AVERAGE DAILY MEMBERSHIP (ADM)
LAST TEN FISCAL YEARS ENDED JUNE 30

School Name	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Middle School										
Claggett Creek	809	881	950	995	981	955	940	919	917	890
Crossler	791	828	821	932	852	833	764	725	692	701
Houck	934	1,044	1,029	1,052	1,024	1,036	995	950	953	949
Howard Street Charter	183	184	187	181	174	165	160	156	157	161
Jane Goodall										
Environmental Charter	96	92	97	97	97	97	97	97	97	98
Judson	794	849	884	977	984	959	966	941	914	908
Leslie	736	738	744	771	764	784	766	774	756	759
Parrish	662	664	701	726	703	693	691	682	649	661
Stephens	1,019	1,081	1,099	1,111	1,110	1,094	1,091	1,046	1,037	991
Straub	552	557	611	660	660	612	618	600	589	722
Waldo	1,152	1,207	1,227	1,212	1,035	1,027	974	979	922	917
Walker	561	604	647	710	679	677	640	637	619	505
Whiteaker	678	667	704	774	790	779	776	744	731	742
Alternative Education	83	81	7	16	-	-	-	-	-	-
Total Junior High/										
Middle Schools	9,050	9,477	9,708	10,214	9,853	9,711	9,478	9,250	9,033	9,004
High Schools										
McKay	2,164	2,172	2,253	2,235	2,311	2,318	2,342	2,227	2,130	1,980
McNary	1,942	1,920	1,903	1,951	1,948	1,938	1,936	1,956	1,952	2,006
North	2,073	2,024	1,969	1,800	1,750	1,689	1,737	1,747	1,744	1,760
South	2,084	2,067	2,078	1,969	1,839	1,825	1,805	1,821	1,811	1,885
Sprague	1,674	1,672	1,624	1,596	1,647	1,673	1,654	1,644	1,634	1,571
West	1,613	1,582	1,598	1,648	1,655	1,736	1,709	1,734	1,676	1,627
Alternative Education	491	528	610	617	661	619	538	580	505	676
Total High Schools	12,041	11,965	12,035	11,816	11,811	11,798	11,721	11,709	11,452	11,505
Other Special Programs	167	160	168	115	187	175	175	170	236	160
Total Average Daily										
Membership	38,343	38,696	39,010	41,085	41,255	41,416	41,178	40,799	40,181	39,974
Percentage increase from										
previous year	-0.91%	-0.80%	-5.05%	-0.41%	-0.39%	0.58%	0.93%	1.54%	0.52%	1.46%

Source: Salem-Keizer Public Schools

**SALEM-KEIZER SCHOOL DISTRICT 24J
 LICENSED, CLASSIFIED AND ADMINISTRATIVE FULL-TIME EMPLOYEES STAFF LEVELS
 LAST TEN FISCAL YEARS ENDED JUNE 30**

Fiscal Year	Licensed	Classified	Administrative	Total FTE	Total General Fund	All Other Funds	General Fund FTE Percent of Total
2023	2,579	2,553	192	5,324	4,561	763	85.67%
2022	2,512	2,446	179	5,137	4,437	700	86.37%
2021	2,445	2,339	173	4,957	4,470	487	90.18%
2020	2,471	2,382	168	5,021	4,635	386	92.31%
2019	2,465	2,398	162	5,025	4,772	253	94.97%
2018	2,506	2,473	167	5,146	4,640	506	90.17%
2017	2,442	2,294	167	4,903	4,552	351	92.84%
2016	2,317	2,147	181	4,645	4,255	390	91.60%
2015	2,161	2,025	157	4,343	3,936	407	90.63%
2014	1,998	1,935	136	4,069	3,691	378	90.71%

Source: District Payroll Records

Note: FTE does not include non-district employees of District sponsored public charter schools.

**SALEM-KEIZER SCHOOL DISTRICT 24J
TEACHER BASE SALARIES
LAST TEN FISCAL YEARS ENDED JUNE 30**

Fiscal Year	Minimum Salary¹	Maximum Salary¹	Average Salary¹	Marion County Average Salary²	Polk County Average Salary²	Statewide Average Salary²
2023	\$ 45,478	\$ 89,512	\$ 71,595	\$ 71,998	\$ 65,943	\$ 72,603
2022	43,501	85,620	70,302	69,200	65,288	70,344
2021	42,440	83,532	69,175	67,801	65,621	68,565
2020	41,204	81,099	66,923	65,440	65,107	66,825
2019	40,297	79,314	63,389	63,775	61,562	64,589
2018	39,507	77,759	61,075	62,532	59,672	63,061
2017	38,732	76,234	60,055	61,190	57,366	61,862
2016	38,066	74,923	58,073	60,353	53,500	60,407
2015	37,320	73,454	58,245	59,420	54,202	59,477
2014	36,588	72,014	57,838	58,907	53,084	58,595

Sources:

¹ Salem-Keizer Public Schools. The minimum, maximum, and average salary amounts do not include differentials, additional workdays, or fringe benefits such as retirement.

² Oregon Department of Education, Office of Analysis and Reporting.

**SALEM-KEIZER SCHOOL DISTRICT 24J
OPERATING STATISTICS
LAST TEN FISCAL YEARS ENDED JUNE 30**

Fiscal Year	Average Daily Membership	Governmental Fund Expenditures	Cost per Pupil	% Change	Governmental Fund Expenditures Less Debt Service-General		% Change	Teaching Staff	Pupil-Teacher Ratio
					Obligation Bonds	Cost per Pupil			
2023	38,343	\$ 929,826,467	\$ 24,250	2.1%	\$ 869,545,667	\$ 22,678	1.9%	2,579	14.9
2022	38,696	919,496,129	23,762	11.4%	861,077,579	22,252	12.0%	2,512	15.4
2021	39,010	831,739,525	21,321	14.4%	775,139,035	19,870	15.9%	2,445	16.0
2020	41,085	765,414,548	18,630	23.9%	704,659,848	17,151	22.0%	2,471	16.6
2019	41,255	620,276,345	15,035	8.4%	579,839,036	14,055	6.3%	2,465	16.7
2018	41,416	574,516,654	13,872	7.1%	547,820,281	13,227	7.4%	2,506	16.5
2017	41,178	533,244,697	12,950	-1.9%	507,117,433	12,315	-0.6%	2,442	16.9
2016	40,799	538,412,889	13,197	7.9%	505,419,908	12,388	8.4%	2,317	17.6
2015	40,181	491,550,470	12,233	5.1%	459,385,857	11,433	5.2%	2,161	18.6
2014	39,974	465,071,226	11,634	2.3%	434,330,820	10,865	2.5%	1,998	20.0

Notes:

1. The teaching staff includes all licensed staff - teachers, counselors, and librarians.
2. Average Daily Membership for the current year are estimates. Finalized numbers are available the following year.

Source: Salem-Keizer Public Schools

**SALEM-KEIZER SCHOOL DISTRICT 24J
MISCELLANEOUS STATISTICAL DATA
LAST TEN FISCAL YEARS ENDED JUNE 30**

NUMBER OF SCHOOL BUILDINGS:

High Schools	8
Middle Schools	11
Elementary Schools	42

SUPPORT FACILITIES:

Baker
 Career Technical Education Center
 Centennial
 Central Kitchen/Nutrition Center
 Central Services
 Paulus Complex
 Lancaster Professional Center
 Reprographics
 Support Services
 Technology Data Center
 Transportation Gaffin
 Transportation Hawthorne
 Other District Facilities

NUMBER OF TYPE A MEALS SERVED:

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Paid lunches	-	-	-	706,723	820,885	845,791	820,643	813,221	704,861	816,839
Free lunches	3,824,768	3,088,622	1,028,954	1,838,964	2,917,497	3,039,073	3,073,840	3,138,828	2,948,233	2,613,510
Reduced lunches	-	-	-	101,986	165,814	167,238	163,344	162,010	174,689	277,296
	<u>3,824,768</u>	<u>3,088,622</u>	<u>1,028,954</u>	<u>2,647,673</u>	<u>3,904,196</u>	<u>4,052,102</u>	<u>4,057,827</u>	<u>4,114,059</u>	<u>3,827,783</u>	<u>3,707,645</u>
Paid breakfast	-	-	-	213,315	220,046	219,033	197,325	191,819	161,505	231,040
Free breakfast	1,303,171	1,193,968	873,486	726,747	1,175,751	1,202,873	1,151,793	1,171,952	1,127,288	1,037,571
Reduced breakfast	-	-	-	30,432	51,911	52,418	50,282	51,943	58,341	98,980
	<u>1,303,171</u>	<u>1,193,968</u>	<u>873,486</u>	<u>970,494</u>	<u>1,447,708</u>	<u>1,474,324</u>	<u>1,399,400</u>	<u>1,415,714</u>	<u>1,347,134</u>	<u>1,367,591</u>
Percentage of students eligible for free or reduced meals	100%	100%	100%	68%	57%	57%	58%	61%	58%	61%

GRADUATION STATISTICS:

High Schools	2,412	2,422	2,619	2,482	2,320	2,350	2,172	2,065	2,101	2,095
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Note: Graduates for the current year are estimates. Finalized numbers are available from ODE the following spring.
 Source: Salem-Keizer Public Schools



COMPLIANCE SECTION



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

***INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS***

School Board
Salem-Keizer School District 24J
Salem, Oregon

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 the Salem-Keizer School District 24J, (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 13, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's 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 District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Grove, Mueller & Swank, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

December 13, 2023



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

School Board
Salem-Keizer School District 24J
Salem, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Salem-Keizer School District 24J (the District)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Salem-Keizer School District 24J 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Salem-Keizer School District 24J and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and

therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Grove, Mueller & Swank, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

December 13, 2023

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures 22-23
U.S. Department of Education			
Direct Programs			
Indian Education Grants to Local Educational Agencies			
Indian Education	84.060	S060A221098	\$ 174,736
Subtotal Indian Education Grants to Local Educational Agencies			<u>174,736</u>
Total U.S. Department of Education Direct Programs			<u>174,736</u>
Passed-Through Oregon Department of Education			
Title I Grants to Local Educational Agencies			
Title ID 21-22	84.010	66909	20,525
Title IA 21-22	84.010	67066	6,388,360
Title IA 22-23	84.010	72607	6,308,615
Title ID 22-23	84.010	73065	103,984
ESSA Partnerships 19-20 Supplemental	84.010	65149	101,743
ESSA Partnerships 21-22	84.010	68009	482,965
Subtotal Title I Grants to Local Educational Agencies			<u>13,406,192</u>
Migrant Education State Grant Program			
Title I C Regular 19-20	84.011	53729	7,563
Title I C Summer 2020	84.011	57322	43,562
Title I C Regular 20-21	84.011	58943	111,593
Title I C Summer 2021	84.011	66117	125,407
Title I C Regular 21-22	84.011	68117	245,109
Title I C Preschool 21-22	84.011	68146	30,295
Title I C Summer 2022	84.011	70947	276,556
Title I C Preschool 22-23	84.011	73266	132,790
Title I C Regular 22-23	84.011	73284	1,136,426
Title I C Summer 2023	84.011	75621	139,988
Subtotal Migrant Education State Grant Program			<u>2,249,289</u>
Supporting Effective Instruction State Grants			
Title IIA 21-22	84.367	67500	84,275
Title IIA 22-23	84.367	72804	1,408,305
Subtotal Supporting Effective Instruction State Grants			<u>1,492,580</u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures 22-23
English Language Acquisition State Grants			
Title III 20-21	84.365	58504	\$ 341,197
Title III 21-22	84.365	67163	438,387
Title III 22-23	84.365	73122	318,918
Subtotal English Language Acquisition State Grants			1,098,502
Student Support and Academic Enrichment Program			
Title IV-A	84.424	66856	952,845
Subtotal Student Support and Academic Enrichment Program			952,845
Education Stabilization Fund			
COVID-19 LEA ESSER Fund	84.425D	57904	72,805
COVID-19 LEA ESSER II Fund	84.425D	64675	9,417,978
COVID-19 LEA ESSER III Fund	84.425D	64979	23,314,567
COVID-19 American Rescue Plan-Homeless Children and Youth I	84.425W	69309	7,373
COVID-19 American Rescue Plan-Homeless Children and Youth II	84.425W	69396	25,924
Subtotal Education Stabilization Fund			32,838,647
Special Education Cluster (IDEA)			
IDEA Part B, Section 611 2020-21	84.027	60743	585,308
COVID-19 IDEA Part B, Section 611 2021-22 ARP	84.027	68474	498,293
IDEA Part B, Section 611 2021-22	84.027	68723	7,332,767
IDEA Equipment and Supplies	84.027	75380	422,574
COVID-19 IDEA Part B, Section 619 2021-22 ARP	84.173	69239	13,161
Subtotal Special Education Cluster (IDEA)			8,852,103
Career and Technical Education - Basic Grants to States			
Perkins 21-22	84.048	66152	186,793
Perkins 22-23	84.048	72341	544,927
Subtotal Career and Technical Education - Basic Grants to States			731,720
Education for Homeless Children and Youth			
McKinney Homeless 21-22	84.196	66233	10,450
McKinney Homeless 22-23	84.196	74849	37,492
Subtotal Education for Homeless Children and Youth			47,942
Total U.S. Department of Education Passed-Through Oregon Department of Education			61,669,820

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures 22-23
Passed-Through Oregon Department of Human Services			
Rehabilitation Services - Vocational Rehabilitation Grants to States			
Youth Transition Program 21-23	84.126	160746-01	\$ 499,115
Subtotal Rehabilitation Services - Vocational Rehabilitation Grants to States			<u>499,115</u>
		Total U.S. Department of Education	<u>62,343,671</u>
U.S. Department of Health & Human Services			
Passed-Through Oregon Department of Education			
Foster Care Title IV-E			
Foster Care Transportation Reimbursement	93.658	71740	17,171
Subtotal Foster Care Title IV-E			<u>17,171</u>
		Total U.S. Department of Health & Human Services	<u>17,171</u>
U.S. Department of Homeland Security			
Passed-Through Oregon Office of Emergency Management			
Disaster Grants - Public Assistance			
COVID-19 Federal Emergency Management Agency	97.036	DR-4499-OR	675,515
COVID-19 Federal Emergency Management Agency	97.036	DR-4499-OR	392,938
Federal Emergency Management Agency (Ice Storm)	97.036	DR-4599-OR	45,270
Subtotal Disaster Grants - Public Assistance			<u>1,113,723</u>
		Total U.S. Department of Homeland Security	<u>1,113,723</u>
U.S. Department of Agriculture			
Passed-Through Oregon Department of Education			
Child Nutrition Cluster			
National School Breakfast Program	10.553	N/A	2,507,943
National School Lunch Program	10.555	N/A	12,220,710
Commodity Value - NSLP	10.555	N/A	1,724,731
Commodity Value - SFSP	10.559	N/A	38,325
Summer Food Svc Program/Children	10.559	N/A	251,304
Subtotal Child Nutrition Cluster			<u>16,743,013</u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONCLUDED)
YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures 22-23
Local Food for Schools Cooperative Agreement Program (LFS)			
Local Food for Schools 23-24	10.185	76221	\$ 153,298
Subtotal Local Food for Schools Cooperative Agreement Program (LFS)			<u>153,298</u>
Child and Adult Care Food Program			
Child and Adult Care Food Program	10.558	N/A	17,473
Subtotal Child and Adult Care Food Program			<u>17,473</u>
Total U.S. Department of Agriculture Passed-Through Oregon State Department of Education			<u>16,913,784</u>
Passed-Through Marion County			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665	N/A	354
Subtotal Forest Service Schools and Roads Cluster			<u>354</u>
Total U.S. Department of Agriculture			<u>16,914,138</u>
U.S. General Services Administration			
Passed-Through Oregon Department of Administrative Services			
Donation of Federal Surplus Personal Property			
Donated Surplus Property	39.003		23
Subtotal Donation of Federal Surplus Personal Property			<u>23</u>
Total U.S. General Services Administration			<u>23</u>
Total Federal Programs			<u><u>\$ 80,388,726</u></u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

SALEM-KEIZER SCHOOL DISTRICT 24J
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

Purpose of the Schedule

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

The District has a negotiated indirect cost rate with Oregon Department of Education. The District is therefore not allowed to use the ten percent de minimis indirect cost rate as otherwise allowed under the Uniform Guidance.

Federal Financial Assistance

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

Major Programs

Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting Entity

The reporting entity is fully described in notes to the financial statements. The Schedule includes all federal programs administered by the District for the year ended June 30, 2023.

Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred. Donated commodities are valued at their estimated fair value.

Expenditures for Disaster Grants – Public Assistance (ALN 97.036) in the amount of \$1,113,723 were incurred during fiscal year ended June 30, 2021, and are included in the current year Schedule as the grants were awarded during the year ended June 30, 2023.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major federal programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major federal programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster

84.010	Title I Grants to Local Educational Agencies
84.425	Education Stabilization Fund
97.036	Disaster Grants – Public Assistance

Dollar threshold used to distinguish between type A and type B programs:	\$2,411,662
Auditee qualified as low-risk auditee?	Yes

FINANCIAL STATEMENT FINDINGS

None.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

SALEM-KEIZER SCHOOL DISTRICT 24J
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023

PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



GROVE, MUELLER & SWANK

redw
Advisors & CPAs

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

School Board
Salem-Keizer School District 24J
Salem, Oregon

We have audited, 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, the basic financial statements of Salem-Keizer School District 24J, (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 13, 2023.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 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.


Internal Control

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

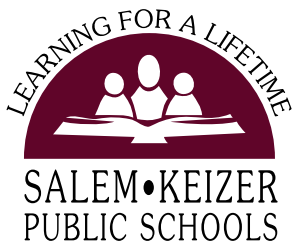
Restriction on Use

This report is intended solely for the information and use of the school board and management of the Salem-Keizer School District 24J and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

GROVE, MUELLER & SWANK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

By: 

Larry E. Grant, A Shareholder
December 13, 2023



CBOC Annual Report

for Calendar Year 2023

Background

In May of 2018, voters in Salem and Keizer approved a \$619.7 million bond to fund school expansions and renovations. The bond is helping to relieve overcrowding and prepare schools for future with needed space, expanding career-technical and science education opportunities, increasing safety and security including seismic safety, and protecting the public's investment by improving existing buildings.

Overview of the Committee/Meeting dates

The Community Bond Oversight Committee (CBOC) was formed in the fall of 2018 and tasked with monitoring the progress of the 2018 bond program, including construction projects and budget, and with providing an annual report to the School Board. CBOC consists of 9 volunteers, including:

Lisa Harnisch, Co-chair

Mark Shipman, Co-chair

Nancy MacMorris-Adix, Co-chair

Aniceto Jay Taisacan Mundo, Community Representative

Chelsea Anderson, Fiscal Analyst, Oregon Health Authority

Chuck Woodard, Director of Estimating and Preconstruction

Debbie Gregg, Budget Manager, Marion County

Michelle Vlach-Ing, Lawyer

Tom Hoffert, Executive Director, Salem Area Chamber of Commerce

Board Member Ashley Carson Cottingham serves as liaison to the Board.

CBOC meets quarterly and held four meetings during the year. CBOC has met a total of 20 times since 2018.

Meetings held in 2023:

- February 9, 2023, Stephens Middle School
- May 11, 2023, at Yoshikai Elementary School
- August 17, 2023, at West Salem High School
- November 16, 2023, at Parrish Middle School



Swegle's new addition on left, new covered play area on lower right with solar being installed.



Keizer's kitchen equipment being installed.



Salem Heights' new relocated entry.



EXPAND CTE & SCIENCE

Expand career-technical (vocational) and science education opportunities



RELIEVE OVERCROWDING

Add space to relieve overcrowding, prepare for future enrollment and expand core areas



INCREASE SAFETY & SECURITY

Secure school entries and upgrade electronic badge access systems; increase seismic safety



PROTECT PUBLIC INVESTMENT

Improve existing buildings to ensure longevity of past and present public investments.



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PROTECT PUBLIC INVESTMENT

Improve existing buildings to ensure longevity of past and present public investments.

Program Successes

2023 was the fifth year of construction under the 2018 bond program. Construction started at the following sites during the year:

- Battle Creek Elementary School
- Brush College Elementary School
- Harritt Elementary School
- Lamb Elementary School
- Roberts High School (State Street)
- Chavez Elementary School
- Wright Elementary School

The following locations reached substantial completion in the late summer/early fall of 2023 and staff and students have moved into new and/or renovated spaces.

- Chapman Hill Elementary
- Four Corners Elementary
- Houck Middle
- Keizer Elementary
- Liberty Elementary
- Washington Elementary
- Brush College Elementary
- Kalapuya Elementary
- Lamb Elementary
- Roberts High
- Wright Elementary
- Leslie Middle
- Walker Middle
- Crossler Middle
- West Salem High
- Pringle Elementary*
- Salem Heights Elementary
- Swegle Elementary*

* Final project completion is pending spring landscaping.

Program Challenges

During 2023, the program continued to experience significant delays in procuring some materials, such as electrical components, and HVAC equipment. This challenged construction schedules and budgets. Sub-contractor labor shortages have plagued many projects. Project managers worked closely with contractors to procure materials as early as possible, and to adjust schedules where necessary.



Crossler's new science room renovation.



Houck's multi-purpose fitness room being painted.

Pringle Elementary and Swegle Elementary both had capital expansion projects that started in the summer of 2022 with completion scheduled for August of 2023. Both projects experienced numerous schedule impacts driven by sub-contractor labor shortages, unforeseen site issues, procurement delays, etc. Both sites were able to open on time with approved occupancy in September of 2024 while many construction related activities continued at both sites. The contractors worked closely with the districts project managers and the building administration to ensure staff and student safety while work continued. Due to the late finish on both projects, much of the exterior landscaping and planting had to be deferred to the spring of 2024.

Straub Middle School, Forest Ridge Elementary and Chavez Elementary were originally scheduled to start during 2023. The scope of work at these sites is predominately around intercoms, lock down systems, badge access systems with minor work happening in their vestibule areas. This work was deferred to start in the summer of 2024 due to extended design for vestibules, and contractor availability.

Approved Allocations

At the end of 2023 the bond fund had approximately 26 million in uncommitted funds for the remaining projects. Nearly 97% of all bond funds have been utilized.

Financial and Budget Management

Based on our quarterly evaluations, the CBOC believes the financial aptitude, contracting flexibility, and overall risk mitigation of the SKPS construction team are achieving the clearly specified scope of the 2018 bond program with a best value approach for the community. The SKPS team has expanded the overall budget through grant awards and bond premiums without expanding the planned tax burden to the community.



West's new T-Wing, mid-construction.

Conclusions

2024 will be the final year to start significant projects that were planned as part of the original, or base-bond, package. The current funding is sufficient to complete the remaining base-bond projects, leaving less than 1% of the total fund remaining for a short list of high priority items identified during the bond program.



West's new T-Wing, completed.



EXPAND CTE & SCIENCE

Expand career-technical (vocational) and science education opportunities



RELIEVE OVERCROWDING

Add space to relieve overcrowding, prepare for future enrollment and expand core areas



INCREASE SAFETY & SECURITY

Secure school entrances and upgrade electronic badge access systems; increase seismic safety



PROTECT PUBLIC INVESTMENT

Improve existing buildings to ensure longevity of past and present public investments.

**Board / Budget Committee Meeting Dates
2023-24**

July 11 – Regular Board Meeting (Business Session)
July 25 – Work Session
July 29 – Board Retreat
August 8 – Regular Board Meeting (Business Session)
August 22 – Work Session
September 12 – Regular Board Meeting (Business Session)
September 26 – Work Session
October 10 – Regular Board Meeting (Business Session)
November 14 – Regular Board Meeting (Business Session)
December 12 – Regular Board Meeting (Business Session)
January 9 – Regular Board Meeting (Business Session)
January 23 – Work Session - Canceled
February 13 – Regular Board Meeting (Business Session)
February 27 – Work Session
March 12 – Regular Board Meeting (Business Session)
April 9 – Regular Board Meeting (Business Session)
April 23 – Work Session
May 1 (Wednesday) – Budget Committee Meeting (Superintendent’s Budget Message)
May 7 – Regular Board Meeting (Business Session)
May 14 – Budget Committee Meeting
May 20 – Budget Committee Meeting
May 21 – Budget Committee Meeting (Tentative)
May 22 – Budget Committee Meeting (Tentative)
June 11 – Regular Board Meeting (Business Session)
June 25 – Work Session

- ~ Meetings are subject to change.
- ~ Meeting are 6 p.m. unless otherwise posted on the website/agenda.
- ~ Work session (no action items) may be changed to business sessions (with action items)
- ~ Meeting notifications and agendas are posted prior to meetings as required by Oregon Revised Statutes (ORS).
- ~ The board typically hears public comment at regular business meetings or special meetings with action items, but not typically at work sessions.
- ~ **Meetings Already Occurred**