

Yamhill Carlton School District
Board of Directors - Executive and Regular Session Agendas
Zoom Meeting – Via Link: <https://zoom.us/j/91644571647>

Thursday, January 14, 2021

Regular Session - 6:00pm

(AMENDED) AGENDA – REGULAR SESSION

- I. Flag Salute
- II. Call to Order
- III. Individuals, Delegations, Recognition, and Communications

- a. Building Principal Comments

Public Comment – the Board welcomes you to its monthly meeting. We ask that you complete an “Intent to Speak Form” by sending an email to the Board Secretary at krafte@ycschools.org. The Board will receive public comments at this time but will defer issues to the appropriate administrator. During public comment, the Board listens but neither discusses, nor responds to questions and concerns. Speakers are limited to three minutes.

- IV. Approval of Agenda - (Action Item)

- V. Consent Agenda – (Action Item)

- 1. Approval of Board of Directors Minutes
 - a. December 10, 2020 - Regular Session – (Pg. 1)
 - 2. Personnel Report – (Pg. 5)
 - 3. Donations - (Pg. 6)

- VI. Announcements and Reports –

- 1. Audit Presentation - Paul Rogers Staff - (Action Item) - (Pg. 8)
 - 2. Financial Report & List of Bills for December 2020 – Tami Zigler – (Action Item) - (Pg. 103)
 - 3. **Planning for School Reopening: Superintendent Report** – Bill Rhoades – Verbal Report – (Pg. 114)
 - 4. Enrollment Report – Bill Rhoades – Verbal Report – (115)
 - 5. District Facilities Report – Todd Hendrickson – Verbal Report

- VII. New Business:

- 1. Recommendation to Declare Surplus Piece of Equipment - Tami Zigler - (Action Item) - (Pg. 117)
 - 2. Recommendation for Notice of Intent to Award Bid for Tiger Gym Locker Rooms - Tami Zigler - (Action Item) - **(Supplemental)**
 - 3. Land Lot Adjustment - Tami Zigler - (Action Item) - (Pg. 119)
 - 4. Approval of Policy Updates - 2nd Reading - (Action Item) - (Pg. 120)
 - a. Federal Family and Medical Leave/State Family Medical Leave (GCBDA/GDBDA-AR(1)) - (Pg. 122)
 - b. Request for Family and Medical Leave (GCBDA/GDBDA-AR(2)) - (Pg. 136)
 - c. FMLA/OFLA Eligibility Notice to Employee (GCBDA/GDBDA-AR(4)) - (Pg. 139)
 - d. School Counseling Program (IJ) - (Pg. 142)
 - e. Equal Educational Opportunity (JB) - (Pg. 144)
 - f. Threats of Violence (JFCM) - (Pg. 145)
 - 5. Approval of Policy Deletion - 2nd Reading - (Action Item) - (Pg. 147)
 - a. Guidance Program (IJ) - (Pg. 148)

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.

Yamhill Carlton School District
Board of Directors - Executive and Regular Session Agendas
Zoom Meeting – Via Link: <https://zoom.us/j/91644571647>

VIII. Board of Directors Comments
Adjournment

Note: Unless approved, Regular Meetings of the Board of Directors will be no longer than 3 hours in length at any single session. **INTERPRETERS FOR THE HEARING IMPAIRED:** To request interpreter services for this meeting call 503-852-6980 at least 24 hours prior to the meeting.

YAMHILL CARLTON SCHOOL DISTRICT NO.1

BOARD OF DIRECTORS

Yamhill Carlton School District

Via Zoom

Thursday, December 10, 2020

Regular Session – 6:00 PM

MINUTES - Regular Session

Board Members: Susan FitzGerald, Jami Egland, Jack Bibb, Ken Watson. Erin Galyean,

DO/Administration Staff: Superintendent Bill Rhoades, Ed.D, Human Resources Director John Horne, Director of Fiscal Services Tami Zigler, Board Secretary Eric Kraft, Facilities Director Todd Hendrickson, YCHS Principal Clint Raever, YCHS Asst. Principal/Athletic Director Scott Henderson, YCIS Principal Matt Wiles, YCES Principal Chad Tollefson,

Also Present: J. Lucero

- I. Flag Salute
- II. Call to Order - 6:03pm by Susan FitzGerald
- III. Individuals, Delegations, Recognition, and Communications

a. Building Principal Comments

YCES Principal Chad Tollefson - CDL is going well, Conference were held via Zoom with good overall attendance, canned food drive in December, PAX focus for the month is kindness, challenged students to perform 2,000 acts of kindness for the month and are currently at 1,935, recognized Lonnie Adams, Rebecca Stapleton, and Patrica Rapp-Moore for their impressive dedication and true joy.

YCIS Principal Matt Wiles - Conference were also held via Zoom, a unique experience that received positive feedback, there was success in connecting with families, Holiday Spirit week is next week, third attempt at a virtual assembly will be held Friday, recognized YCIS Lead Secretary and Building Secretary Patti Bertrand and Joy Sullens.

YCHS Principal Clint Raever - District received a donation for laptops for students, Leadership days next week, Adopt-A-Family for National Honor Society, teacher Jordan Slavish appearing on “Rocket Around the Christmas Tree” on the Discovery Channel.

YCHS Asst Principal/Athletic Director Scott Henderson - Outside workouts still allowed with current guidance, recognized Barbie Wood for her amazing efforts and for going above and beyond.

IV. Review of Agenda - (*Action Item*)

J. Egland motioned to approve the Agenda as presented. K. Watson seconded. All in favor, motion carries.

V. Consent Agenda – (*Action Item*)

K. Watson motioned to approve the Consent Agenda as presented. J. Bibb seconded. All in favor, motion carries.

VI. Announcements and Reports

1. Superintendent’s Report – Bill Rhoades -

County looking working on COVID-19 vaccinations, guidance updates, new framework, still operating under RSSL (Ready Schools, Safe Learners), LIPI (Limited In-Person Instruction) is being shut down for the time being, Yamhill County is on a downward trend case-wise, sports guidance formally under OHA/OSAA is now under sector level guidance used by county metrics and now shares the same guidance as club sports, allowed to do sports in “high risk” (under 200 cases per), some sports still prohibited, OSAA calendar adopted 12/7/20, every effort being made to have sports, band, dance, etc. Governor’s recommended budget for next biennium is \$9.1 billion for the State School Fund, Student Success Act will be much better funded next year at \$778.8 million over two years (currently \$150 million in 20-21), Measure 98 - \$314.5 million for early learning programs, \$17.5 million for broadband connectivity, Special Legislative Session in December, attempting to get limited liability for schools, State assessment waiver, Social/Emotional/and Mental Health Support by ODE, Western Oregon University piloting opportunities for three course series on applied learning

2. Enrollment Report – Bill Rhoades - No changes from prior month

3. District Facilities Report – Todd Hendrickson -

Seismic retrofit is a slow process but is moving forward, technical issues with contract writing, have received four (4) responses to RFP for locker rooms so far, next week is mandatory walk thru, will be awarded in January,

4. Financial Report & List of Bills for November 2020 – Tami Zigler – (*Action Item*) -

Revenues \$1.4 million under plan, taxes distributed differently, \$2.5 million on 12/3/20 for taxes, Capital Projects Fund - some set aside for projected facilities uses, deferred maintenance

K. Watson motioned to approve the List of Bills for November 2020. J. Eglund seconded. All in favor, motion carries.

VII. New Business:

1. Approval of All Student Belong Policy and AR - 2nd Reading - (Action Item) -

J. Egland motioned to adopt the All Students Belong Policy and AR as presented. K. Watson seconded. 4-1 in favor with J. Bibb voting nay.

2. Approval of Policy Updates - 1st Reading- (Action Item) -
 - a. Federal Family and Medical Leave/State Family Medical Leave (GCBDA/GDBDA-AR(1))
 - b. Request for Family and Medical Leave (GCBDA/GDBDA-AR(2)) 1
 - c. FMLA/OFLA Eligibility Notice to Employee (GCBDA/GDBDA-AR(4))
 - d. School Counseling Program (IJ)
 - e. Equal Educational Opportunity (JB)
 - f. Threats of Violence (JFCM)

Please review policy and get comments and questions to District Office to be addressed at the Board meeting in January. 2nd Reading and Adoption will occur at January Board Meeting.

3. Approval of Policy Deletion - (Action Item) -
 - a. Guidance Program (IJ)

Please review policy and get comments and questions to District Office to be addressed at the Board meeting in January. 2nd Reading and Deletion will occur at January Board Meeting.

4. OSBA Resolution to Adopt the OSBA 2021-2022 Legislative Priorities and Principles - (Action Item)

E. Galyean motioned to adopt the proposed 2021-22 OSBA Legislative Priorities and Principles as presented. J. Egland seconded. All in favor, motion carries.

5. Superintendent Search -
 - a. Select Superintendent Search Screening Committee Members - (Action Item)

K. Watson motioned to accept all applicants to the Superintendent Search Screening Committee, to have Staff consult with the teacher's union about appointing an additional teacher as a representative on the search committee, and to appoint Eric Kraft, Tami Zigler, John Horne and an Administrator from each school to the search committee. J. Egland seconded. All in favor, motion carries.

With no further discussion the Regular Session adjourned at 8:45 p.m.

Minutes by: Eric Kraft, Board Secretary

Yamhill Carlton School District
Human Resources
Board Report
January 14, 2021



New Hires

Latisha Rapp-Moore - Kitchen Helper

Resignation/Retirements

Audra Folsom - Lead Cook

Currently Open Postitions



YAMHILL CARLTON SCHOOL DISTRICT

120 N. Larch Place - Yamhill, OR 97148 | PH: 503-852-6980 - FX: 503-662-4931 | www.ycsd.k12.or.us

To Whom It May Concern:

RE: Tax Exemption status for Yamhill Carlton School District #1 and each of its schools.

Yamhill Carlton School District #1 is a political subdivision of the State of Oregon. As such, it is a "governmental unit" as defined in Sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986, as amended ("IRC"), and is not a private foundation of virtue of IRC section 509(a)(1).

Yamhill Carlton School District is fiscally responsible for each of its schools.

Governmental units are not required to have a tax exemption determination letter under IRC Section 501(c)(3), but are automatically tax exempt under IRC Section 115. Therefore this letter is furnished to you in lieu of a federal tax exemption determination letter.

This will confirm our assurance and agreement that any contributions made to Yamhill Carlton School District will be used for exclusively public purposes within the meaning of IRC section 170(c)(1).

The Tax payer identification number for Yamhill Carlton School District #1 is 93-6001098.

Sincerely,

Tami Zigler
Director of Fiscal Services
Yamhill Carlton School District #1

Donation to YCES & YCIS
Books for students: Emerald Bear
\$1920.00 to Ken Orchard - Local Author



Yamhill Carlton Intermediate School
310 East Main Street
Yamhill, Oregon 97148

January 11, 2021

Shannon Jorgenson



Dear Shannon,

We would like to thank you for your generous donation of the following items to the Yamhill Carlton School District's Music Program.

Olds Ambassador trumpet
Ser. # 514730
value \$200

Please see the enclosed letter providing you with the Tax ID number for Yamhill Carlton School District.

In appreciation,
Jeff Hornick,
YCSD Music Program

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

COMMUNICATION TO THE GOVERNING BODY

FOR THE YEAR ENDED JUNE 30, 2020



**12700 SW 72nd Ave.
Tigard, OR 97223**



PAULY, ROGERS AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

December 18, 2020

To the Board of Directors
Yamhill-Carlton School District
Yamhill County, Oregon

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yamhill-Carlton School District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 57 of the report.
3. Management letter – We issued a separate management letter December 15, 2020 detailing a significant deficiency in internal control.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District’s portion of the statewide Net Pension Liability. In addition, sensitive estimates affecting the basic financial statements were Management’s estimate of Accounts Receivable and Capital Asset Depreciation, which are based on estimated collectability of receivables and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered difficulties in completing our audit due to the District not being prepared for the audit in a timely manner and as scheduled.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

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Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

Supplementary Information

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Other Information

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 84 – FIDUCIARY ACTIVITIES

This statement is effective for reporting periods beginning after December 15, 2019 (as extended by GASB 95). The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government’s fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB 87 – LEASES

This Statement is effective for fiscal years beginning after June 15, 2021, as extended by GASB 95. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD

This Statement is effective for fiscal years beginning after December 15, 2020, as extended by GASB 95. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 2989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the

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current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB 91 – CONDUIT DEBT OBLIGATIONS

This Statement is effective for fiscal years beginning after December 15, 2021, as extended by GASB 95. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

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



Tara M. Kamp, CPA
PAULY, ROGERS AND CO., P.C.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2020



12700 SW 72nd Ave.
Tigard, OR 97223

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2020

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YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

BOARD OF DIRECTORS

BOARD OF DIRECTORS

TERM EXPIRES

Jami Eglund, Vice Chair

June 30, 2021

Erin Galyean

June 30, 2023

Jack Bibb

June 30, 2021

Susan FitzGerald, Chair

June 30, 2023

Ken Watson

June 30, 2021

All board members will receive mail at the following address:

120 N. Larch Place
Yamhill, OR 97148
(503) 852-6980

ADMINISTRATION

William Rhoades, Interim Superintendent
Tami Zigler, Business Manager

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YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

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YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

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PAULY, ROGERS, AND Co., P.C.
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December 18, 2020

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Yamhill Carlton School District No. 1
Yamhill County, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yamhill Carlton School District No. 1 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Yamhill Carlton School District, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

The budgetary comparison schedules presented as Required Supplementary Information, as listed in the table of contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in our opinion are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

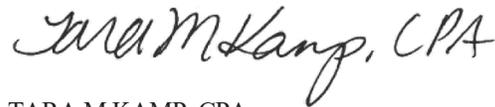
The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information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

Other Information

The listing of board members containing their term expiration dates, located before the table of contents, and other information, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Reports on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 18, 2020, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



TARA M KAMP, CPA
PAULY, ROGERS AND CO., P.C.

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YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

As management of Yamhill–Carlton School District No. 1 (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020.

FINANCIAL HIGHLIGHTS

- In the government-wide financial statements, the assets of the District exceeded its liabilities at June 30, 2020 by \$4,936,327.
- The District's total net position increased by \$2,032,182 for the year ended June 30, 2020.
- As of June 30, 2020, the District's governmental funds reported combined ending fund balances of \$5,009,715, an increase of \$1,552,931 in comparison with the prior year, primarily due to mandated and voluntary closure from the COVID-19 pandemic and the Capital Fund projects in process. The ending fund balance includes \$3,214,844 which is non-spendable or reserved for specific programs. \$1,794,871 constitutes unassigned ending fund balance which is available for spending at the District's discretion subject to board policy.
- At June 30, 2020, the General Fund balance was \$1,819,361 or 18.17% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains 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. These statements include:

The *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the District's activities are shown in one category:

Governmental activities. The District's basic functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities acquisition and

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

construction. These activities are primarily financed through property taxes, Oregon's State School Fund, and other intergovernmental revenues.

The government-wide financial statements can be found on pages 4 and 5 of this report.

Fund financial statements. The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are reported as governmental funds.

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 focus on the near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating 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 statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statements of Net Position and Activities.

The basic governmental fund financial statements can be found on pages 6-11 of this report.

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 on pages 12 - 37 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *Required Supplementary Information* concerning the PERS schedules detailing ten years of pension (assets)/liabilities and pension contributions. With the addition of GASB 73 and GASB 75, implemented in fiscal year ending June 30, 2019, the schedule of changes in other post-employment benefits (OPEB) liability is presented. This requirement is to show information for ten years, however until a full year trend has been compiled the information is presented for which the requirement is available. Along with this information is the budget to actual presentations for required major funds. Required supplementary information can be found on page 38 - 41 of this report.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

Supplementary Information presented on pages 42 - 44, includes budgetary comparison for nonmajor and other funds, and schedule of property tax transactions and balances. *Other information* includes continuing disclosures information and other financial schedules. Other information can be found on pages 45 - 47.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position, over time, may serve as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$4,936,327 as of June 30, 2020.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1			
NET POSITION			
	<u>Governmental Activities</u>		
	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>Increase (Decrease)</u>
ASSETS			
Current and Other Assets	\$ 6,453,535	\$ 4,140,194	\$ 2,313,341
Capital Assets	<u>29,416,720</u>	<u>28,253,282</u>	<u>1,163,438</u>
Total Assets	<u>35,870,255</u>	<u>32,393,476</u>	<u>3,476,779</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension-Related Deferrals	746,271	1,505,395	(759,124)
Total OPEB Related Deferred Outflows	<u>80,522</u>	<u>82,229</u>	<u>(1,707)</u>
Total deferred Outflows of Resources	<u>826,793</u>	<u>1,587,624</u>	<u>(760,831)</u>
LIABILITIES			
Current Liabilities	4,936,674	5,196,133	(259,459)
Long-Term Obligations	<u>25,173,227</u>	<u>25,150,799</u>	<u>22,428</u>
Total Liabilities	<u>30,109,901</u>	<u>30,346,932</u>	<u>(237,031)</u>
DEFERRED INFLOWS OF RESOURCES			
Net Pension-Related Deferrals	1,560,221	687,774	872,447
Total OPEB Related Deferred Inflows	<u>90,599</u>	<u>42,249</u>	<u>48,350</u>
Total deferred Inflows	<u>1,650,820</u>	<u>730,023</u>	<u>920,797</u>
NET POSITION			
Net Investment in Capital Assets	11,997,899	10,184,270	1,813,629
Restricted	823,169	883,762	(59,593)
Unrestricted	<u>(7,884,741)</u>	<u>(8,162,887)</u>	<u>278,146</u>
Total Net Position	<u>\$ 4,936,327</u>	<u>\$ 2,904,145</u>	<u>\$ 2,032,182</u>

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

Capital assets, which consist of the District's land, buildings, building improvements, vehicles, and equipment, represent about 82.01% of total assets. The remaining assets consist mainly of investments, cash, prepaid pension costs, and grants and property taxes receivable.

The District's long-term liability, representing about 83.60% of the District's total liabilities, is for the repayment of general obligation and limited tax pension obligation bonds. Current liabilities, which make up about 16.40% of the District's total liabilities, consist principally of payables on accounts, interest and salaries and benefits.

A portion of the District's net position reflect its investment in capital assets (e.g. land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students and other District residents; consequently these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debit, it should be noted that the resources needed to repay this debt must be provided from other sources (generally property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental activities. During the current fiscal year, the District's net position increased by \$2,032,182. The key elements of the change in the District's net position for the years ended June 30, 2020 and June 30, 2019 are as follows:

- Expenses in Instruction, Support Services and Enterprise and Community Services decreased by \$1,563,635 primarily due to the mandated and voluntary closures from the COVID-19 pandemic.
- Interest on Long Term Debt increased by \$306,706 primarily due to additional borrowing for Capital Fund Projects.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

YAMHILL CARLTON SCHOOL DISTRICT NO. 1			
CHANGES IN NET POSITION			
Year Ended June 30, 2020			
	Governmental Activities		Increase
	June 30, 2020	June 30, 2019	(Decrease)
REVENUES			
Program Revenues			
Charges for Services	\$ 502,072	\$ 226,823	\$ 275,249
Operating Grants and Contributions	682,503	835,620	(153,117)
Capital Grants and Contributions	0	61,606	(61,606)
General Revenues			
Property Taxes Levied for:			
General Purposes	3,393,739	3,288,144	105,595
Debt Service	1,520,327	1,516,499	3,828
State Sources	6,805,287	6,606,617	198,670
Other Local Sources	160,015	729,660	(569,645)
Intermediate Sources	163,588	173,407	(9,819)
Federal, Unrestricted	0	0	0
Miscellaneous	100,140	129,340	(29,200)
Earnings on Investments	153,427	0	153,427
Total Revenues	<u>13,481,098</u>	<u>13,567,716</u>	<u>(86,618)</u>
EXPENSES			
Instruction	5,825,696	6,745,209	(919,513)
Support services	3,699,625	4,299,920	(600,295)
Enterprise and community services	303,135	346,962	(43,827)
Interest on long-term debt	<u>1,620,460</u>	<u>1,313,754</u>	<u>306,706</u>
Total expenses	<u>11,448,916</u>	<u>12,705,845</u>	<u>(1,256,929)</u>
Change in Net Position	2,032,182	861,871	1,170,311
Net Position, Beginning as restated	2,904,145	2,042,274	861,871
Net Position, Ending	<u>\$ 4,936,327</u>	<u>\$ 2,904,145</u>	<u>\$ 2,032,182</u>

FUND FINANCIAL ANALYSIS

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. For more information on the details behind each fund balance category see Note 1 beginning on page 18 of this report.

At June 30, 2020, the District's governmental funds reported combined ending fund balances of \$5,009,715. Of this amount, \$3,214,844 (64.17%) of the ending fund balances constitutes nonspendable or restricted ending fund balance, which are amounts that are either not expendable (such as inventory or prepaid

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

expenses) or are legally restricted by outside parties for a specific purpose (such as bonded debt). The remaining \$1,794,871 (35.83%) of the ending fund balances is unassigned and available for spending at the District's discretion.

General Fund. The General Fund is the chief operating fund of the District. As of June 30, 2020 the unassigned fund balance was \$1,794,871 and the nonspendable or restricted ending fund balance was \$24,490 for a total of \$1,819,361. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents about 18.17% of total General Fund expenditures. The total fund balance increased by \$643,150 as compared to prior year's fund balance.

Special Revenue. The Special Revenue Fund accounts for revenue and expenditures of grants restricted for specific educational projects as well as internal funds segregated by the Board for the food service program, student activities, and other activities. Grant revenues are primarily from Federal sources. As of June 30, 2020 the restricted fund balance was \$389,392, an increase of \$14,676 from the prior year.

Debt Service. The Debt Service Fund has a total fund balance of \$757,772, all of which is restricted for the payment of debt service.

**YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON**

**Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2020**

Capital Assets. The District's investment in capital assets includes land, buildings and building improvements, vehicles and equipment. As of June 30, 2020 the District had invested \$29,416,720 in capital assets, net of depreciation. For more information on capital assets, see Note 4 on page 21 of this report.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1			
CAPITAL ASSETS			
(net of depreciation)			
	Governmental Activities		
	June 30, 2020	June 30, 2019	Increase (Decrease)
Land	\$ 5,514,354	\$ 7,664,354	\$ (2,150,000)
Construction in Progress	3,220,000	0	3,220,000
Building and Equipment, net of depreciation	<u>20,682,366</u>	<u>20,588,928</u>	<u>93,438</u>
 Total Capital Assets, net of depreciation	 <u>\$ 29,416,720</u>	 <u>\$ 28,253,282</u>	 <u>\$ 1,163,438</u>

Long-Term Debt. At the end of the current fiscal year, the District had \$25,173,227 in outstanding debt. This is a decrease of \$22,428 from prior year, due to the continued pay down of outstanding obligations. Refer to Note 5 on page 22 of this report for detailed information.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

Oregon’s State School Fund (SSF), is the major economic factor in the District’s financial planning. The State School Fund provided 94.28% of the District’s General Fund resources for fiscal year ending June 30, 2020. For the 2019-21 biennium the Oregon Legislature passed a budget of \$9.0 billion for the State School Fund. This budget is contingent upon Oregon’s economic forecast. In March of 2020, Oregon declared a state of emergency due to the COVID-19 pandemic. As a result, many businesses were shut down and the forecasted revenue declined significantly. The District was able to put in measures, such as furlough days and spending freezes, to reduce the impact of the reductions. The Oregon Legislature voted in August of 2020 to hold the SSF harmless for the 2019-21 biennium, using reserves and reducing other educational funds. The long term impact of COVID-19 still remains a concern.

In May of 2019, the Student Success Act was signed into law. When fully implemented, this act will invest approximately \$500 million to Oregon School Districts through the Student Investment Account. The District’s portion of the \$500 million is approximately \$790,000. The focus of the Student Investment Account is to focus on key areas for improvement, from reducing class size, increasing instructional time, addressing health and safety needs and ensuring a well-rounded education. The law requires school districts to engage stakeholders meaningfully to determine the best investments for students in their local community while explicitly focusing on student mental and behavior health, addressing disparities based on race or disability, and improving teacher and learning conditions. Due to the COVID-19 pandemic, the SIA forecasted revenues at approximately 33% of the original amount.

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020

Personnel expenses make up 76% of the program costs for the instruction, support and administrative functions. Negotiation agreements led to a PERS pickup of employee's 6% contribution in lieu of a salary increase for Classified beginning in fiscal year 2021. The Licensed and Administration, excluding the Superintendent, negotiated this for the 2020 fiscal year. In addition, there will be a 2.5% increase in fiscal year 2022. An area that will require monitoring is Public Employees Retirement System (PERS). For the current biennium, ending June 30, 2020, effective rates are 0.06% of salary covered under the plan for Tier 1 and Tier 2 employees and 0% for employees covered under the Oregon Public Services Retirement Plan (OPSRP). This is in large due to the healthy PERS side accounts that were refinanced, in which we allocate 18.5% of salaries to cover the debt service.

The Classified negotiation agreement led an extension of the current contract to fiscal year 2022, along with a 3.5% pay increase. The District contribution towards medical, dental and vision premiums are \$1,350 in fiscal year 2021 and will increase to \$1,450 in 2022. This in turn increases the associated payroll costs. Medical insurance costs are also expected to increase. The premiums for District health insurance plans have increased over the years, consistent with state and national trends, and this trend is expected to continue.

These escalating costs continue to be one of the most pressing concerns for the District in the attempt to balance student needs with the provision of a realistic compensation package for staff.

Other areas of concern include the need for equipment replacement and the continued need for facilities repairs and maintenance at all District schools.

The District's Budget Committee and School Board have considered all these factors while preparing the 2020-2021 budget.

Requests for Information

This financial report is designed to present the user (citizens, taxpayers, investors and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information, contact the Business Office, Yamhill-Carlton School District, 120 N. Larch Pl., Yamhill, Oregon 97148.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF NET POSITION
 June 30, 2020

ASSETS	
Cash and Cash Equivalents	\$ 5,454,964
Property Taxes Receivable	215,440
Accounts Receivable	745,120
Prepays	24,490
Supply Inventory	13,521
Capital Assets - Nondepreciable	8,734,354
Capital Assets - Depreciable, Net of Depreciation	<u>20,682,366</u>
Total Assets	<u>35,870,255</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension-Related Deferrals	746,271
OPEB Related Deferred Outflows	<u>80,522</u>
Total deferred Outflows of Resources	<u>826,793</u>
LIABILITIES:	
Accounts Payable	881,512
Interest Payable	620,408
Payroll Liabilities	355,093
Accrued Compensated Absences	1,856
Unearned Revenue	12,406
Noncurrent Liabilities	
Proportionate Share of Net Pension Liability	2,261,440
Total OPEB Liability	803,959
Due within one year	1,472,380
Due in more than one year	<u>23,700,847</u>
Total Liabilities	<u>30,109,901</u>
DEFERRED INFLOWS OF RESOURCES	
Pension-Related Deferrals	1,560,221
OPEB Related Deferred Inflows	<u>90,599</u>
Total deferred Inflows	<u>1,650,820</u>
NET POSITION:	
Net Investment in Capital Assets	11,997,899
Restricted for:	
Debt Service	757,772
Food Service	14,678
Unemployment Retiree Reserve	50,719
Unrestricted	<u>(7,884,741)</u>
Total Net Position	<u><u>\$ 4,936,327</u></u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 5,825,696	\$ 204,680	\$ 391,773	\$ (5,229,243)
Support Services	3,699,625	297,392	64,692	(3,337,541)
Community Services	303,135	-	226,038	(77,097)
Interest on Long-Term Debt	1,620,460	-	-	(1,620,460)
Total Governmental Activities	<u>\$ 11,448,916</u>	<u>\$ 502,072</u>	<u>\$ 682,503</u>	<u>(10,264,341)</u>

General Revenues

Taxes:

Property Taxes, Levied for General Purposes	3,393,739
Property Taxes, Levied for Debt Service	1,520,327
State Sources	6,805,287

Income Not Restricted to Specific Programs

Local Sources	160,015
Intermediate Sources	163,588
Miscellaneous	100,140
Interest and Investment Earnings	153,427

Total General Revenues 12,296,523

Changes in Net Position 2,032,182

Net Position - Beginning 2,904,145

Net Position - Ending \$ 4,936,327

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2020

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:					
Cash and Investments	\$ 1,922,907	\$ -	\$ 730,154	\$ 2,801,903	\$ 5,454,964
Property Taxes Receivable	149,790	-	65,650	-	215,440
Accounts Receivable	298,252	425,744	21,124	-	745,120
Interfund Receivable	20,073	-	-	-	20,073
Prepays	24,490	-	-	-	24,490
Inventory	-	13,521	-	-	13,521
Total Assets	\$ 2,415,512	\$ 439,265	\$ 816,928	\$ 2,801,903	\$ 6,473,608
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 105,405	\$ 17,394	\$ -	\$ 758,713	\$ 881,512
Payroll Liabilities	355,093	-	-	-	355,093
Interfund Payable	-	20,073	-	-	20,073
Unearned Revenue	-	12,406	-	-	12,406
Total Liabilities	460,498	49,873	-	758,713	1,269,084
Deferred Inflows:					
Unavailable Property Taxes	135,653	-	59,156	-	194,809
Fund Balances:					
Non-spendable	24,490	13,521	-	-	38,011
Restricted for:					
Capital Projects	-	-	-	2,043,190	2,043,190
Debt Service	-	-	757,772	-	757,772
Food Service	-	14,678	-	-	14,678
Unemployment Retiree Reserve	-	50,719	-	-	50,719
Assigned:					
Student Body	-	283,881	-	-	283,881
Other	-	26,593	-	-	26,593
Unassigned	1,794,871	-	-	-	1,794,871
Total Fund Balances	1,819,361	389,392	757,772	2,043,190	5,009,715
Total Liabilities, Deferred Inflows and Fund Balances	\$ 2,415,512	\$ 439,265	\$ 816,928	\$ 2,801,903	\$ 6,473,608

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2020

Total Fund Balances - Governmental Funds	\$	5,009,715
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The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole.

Net Capital Assets		29,416,720
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Accrued interest payable is not included as a liability in the governmental funds.		(620,408)
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Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.

Long term Liabilities

General Obligation Bonds Payable	\$ (13,581,557)	
Full Faith & Credit	(3,030,000)	
Limited Tax PERS Bond	(5,711,216)	
QZAB and Note	(560,715)	
Accrued Compensated Absences	(1,856)	(22,885,344)

The Net Pension Asset (Liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.		(2,261,440)
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The Total OPEB Liability is liability related to the other post employment benefits for health insurance premiums.		(803,959)
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Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Pension deferred inflows		(1,560,221)
Pension deferred outflows		746,271
Total OPEB deferred inflows		(90,599)
Total OPEB deferred outflows		80,522

The unamortized portion of bond premium revenue is not available to pay for current period revenues, and therefore is not reported in the governmental funds.		(2,289,739)
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Unearned revenue related to property taxes		194,809
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Net Position	\$	4,936,327
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See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES:					
Taxes	\$ 3,393,739	\$ -	\$ 1,520,327	\$ 69,142	\$ 4,983,208
State and Local Sources	6,713,739	183,054	48,992	195,258	7,141,043
Federal Sources	-	526,026	-	-	526,026
Charges for Services	242,461	241,297	970,375	-	1,454,133
Interest	135,092	322	7,872	10,141	153,427
Contributions and Donations	10,000	44,692	-	10,000	64,692
Other	160,617	2,971	-	-	163,588
Total Revenues	10,655,648	998,362	2,547,566	284,541	14,486,117
EXPENDITURES:					
Current:					
Instruction	5,829,294	595,082	-	-	6,424,376
Support Services	3,973,775	103,266	-	2,776	4,079,817
Community Services	-	334,287	-	-	334,287
Facilities Acquisition and Construction	-	-	-	278,311	278,311
Debt Service	-	-	4,798,419	-	4,798,419
Capital Outlay	24,400	23,740	-	2,565,601	2,613,741
Total Expenditures	9,827,469	1,056,375	4,798,419	2,846,688	18,528,951
Excess of Revenues Over, (Under) Expenditures	828,179	(58,013)	(2,250,853)	(2,562,147)	(4,042,834)
OTHER FINANCING SOURCES (USES)					
Loan Proceeds					
Debt Proceeds	-	-	-	3,030,000	3,030,000
Bond Premium	-	-	-	415,765	415,765
Sale of Capital Assets	-	-	-	2,150,000	2,150,000
Transfers In	-	72,689	2,222,730	-	2,295,419
Transfers Out	(185,029)	-	-	(2,110,390)	(2,295,419)
Total Other Financing Sources (Uses)	(185,029)	72,689	2,222,730	3,485,375	5,595,765
Net Change in Fund Balance	643,150	14,676	(28,123)	923,228	1,552,931
Beginning Fund Balance	1,176,211	374,716	785,895	1,119,962	3,456,784
Ending Fund Balance	\$ 1,819,361	\$ 389,392	\$ 757,772	\$ 2,043,190	\$ 5,009,715

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2020

Total Net Changes in Fund Balances - Governmental Funds \$ 1,552,931

Repayment of bond principal, capital leases and vested compensated absences is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal, capital leases and vested compensated absences is an expense for the Statement of Net Position but not the governmental funds.

GO Bonds	\$ 1,015,172	
Debt Proceeds	(3,030,000)	
Bond Premium	21,130	
Bond Proceeds	(415,765)	
Limited Tax PERS Bonds	250,610	
Full Faith and Credit	2,000,000	
Accrued Vacation Payable	2,177	
QZAB Payments	<u>136,426</u>	
		(20,251)

Fixed asset additions are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital assets additions exceeds depreciation.

Capital Asset Additions		3,901,871
Depreciation Expense		(588,433)
Gain on Sale of Capital Assets		(2,150,000)

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. (224,247)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds as follows:
 Unavailable property taxes recognized on a full accrual basis (34,644)

The Pension Expense represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. (411,007)

The expense related to OPEB liability represents the net changes in the liability balance from year to year and is not recorded in the governmental funds. 5,962

Change in Net Position of Governmental Activities \$ 2,032,182

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUND
June 30, 2020

	<u>LAUGHLIN SCHOLARSHIP FUND</u>
ASSETS:	
Cash and Investments	\$ 45,162
Total Assets	<u>45,162</u>
LIABILITIES, AND FUND BALANCES:	
Liabilities:	
Accounts Payable	\$ 2,000
Total Liabilities	<u>2,000</u>
NET POSITION:	
Restricted	<u>43,162</u>
Total Liabilities and Fund Balances	<u>\$ 43,162</u>

See accompanying notes to basic financial statements.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUND
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	<u>LAUGHLIN SCHOLARSHIP FUND</u>
REVENUES:	
From Local Sources	<u>\$ 1,360</u>
Total Revenues	<u>1,360</u>
EXPENDITURES:	
Instruction	<u>2,000</u>
Total Expenditures	<u>2,000</u>
Excess of Revenues Over, (Under) Expenditures	(640)
Net Position - Beginning	<u>43,802</u>
Net Position - Ending	<u><u>\$ 43,162</u></u>

See accompanying notes to basic financial statements.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The district's significant accounting policies are described below.

REPORTING ENTITY

Yamhill Carlton School District No. 1 (the District) is a municipal corporation governed by a separately elected five-member board authorized to transact all business on the District's behalf. The District is a primary government exercising financial accountability for all public education within its boundaries. The Board approves administrative officials. The daily functioning is under supervision of the Superintendent. As required by generally accepted accounting principles, all activities have been included in the basic financial statements.

The financial statements include all funds and account groups. The District is not financially accountable for any other governmental entity. Financial accountability is determined in accordance with criteria set forth in GAAP and Governmental Accounting Standards Board (GASB) Statement No. 61. Financial accountability is based primarily on the authority to appoint a voting majority of an organization's governing board, ability to impose its will on that organization, the potential for that organization to provide specific financial benefits or impose specific financial burdens and that organization's fiscal dependency. There are no component units.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the non-fiduciary activities. The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Under terms of grant agreements, certain programs are funded by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are restricted and unrestricted resources available to finance the program. It is policy to first apply cost reimbursement grant resources to such programs and then general revenues. In the process of aggregating data for the Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables were eliminated to minimize the "grossing up" effect on assets and liabilities. Neither fiduciary funds nor component units that are fiduciary in nature are included.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from general revenues. Program revenues include 1) charges to customers who purchase or use goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

All direct expenses by function are reported in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS) (CONTINUED)

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

FUND FINANCIAL STATEMENTS

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

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and claims and judgments which are recognized as expenditures because they will be liquidated with expendable financial resources.

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The following major governmental funds are reported:

GENERAL FUND

This fund accounts for all financial resources and expenditures except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

SPECIAL REVENUE FUND

This fund consists of all special revenue funds established to account for revenues and expenditures related to grants, student activities and other special revenues.

DEBT SERVICE FUND

This fund accounts for the property tax revenues related to debt service and makes the debt service payments on the general obligation bonds.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES (CONTINUED)

CAPITAL PROJECTS FUND

This fund accounts for activities related to the acquisition, construction, repairing and equipping of facilities. Principal revenue sources are proceeds from the sale of bonds and construction excise tax.

FIDUCIARY FUND – NON-MAJOR

LAUGHLIN SCHOLARSHIP FUND

This fund accounts for donations received from the Laughlin family. The funds are disbursed to award recipients chosen annually by the Laughlin family.

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except that property taxes received after year-end are not considered budgetary resources in the funds, inventory is expensed when purchased, capital outlay is reported as an expenditure rather than capitalized, depreciation and amortization are not recorded and debt, vacation pay, and Other Post-Employment Benefits (OPEB) obligations are expensed when paid instead of when incurred.

The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through early spring with the budget committee approving the budget in late spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise & Community Services, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency.

Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances which could not be determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2020, except the following: Capital Projects Fund – Transfers Out, by \$2,135,152.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES RECEIVABLE

Real and personal property taxes are attached as an enforceable lien on property as of January 1. All taxes levied as of the lien date and are payable in three installments on November 15, February 15, and May 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

CASH AND CASH EQUIVALENTS

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

FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

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

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

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

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

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. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

SUPPLY INVENTORIES

School food and other cafeteria supplies are stated at average invoice cost. Commodities purchased from the United States Department of Agriculture in the Food Service Fund are included in inventories at USDA wholesale value. Supplies are accounted for based on the purchase method. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused donated commodities at balance sheet date is considered immaterial by management for reporting purposes.

CAPITAL ASSETS

Capital assets include land, buildings & improvements, and vehicles & equipment, and are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets were depreciated, in prior years, using the straight-line method over the following useful lives:

Building and Improvements	20 to 50 years
Land Improvements	15 to 25 years
Equipment	5 to 20 years
Vehicles	10 years

In the government fund financial statements, capital assets are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Accordingly, capital assets are not capitalized and related depreciation is not reported in the governmental fund financial statements.

COMPENSATED ABSENCES

The liability for accrued vacation benefits reported in the government-wide statements consists of unpaid, accumulated annual vacation, the rate at which vacation is earned is determined by the employee's length of employment. The early retirement liability has been calculated using the accrual method for benefit amounts due to former employees who currently are receiving early-retirement benefits. Early retirement benefits are available to a limited number of employees each year.

All payables and accrued liabilities are reported on the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full form. Current financial resources are reported as obligation of the funds.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

statements and reported amounts of revenues, expense/expenditures during the reporting period. Actual results could differ from those estimates.

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

RETIREMENT PLANS

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value in accordance with GASB Statements 68, 71, 73 and 75.

PERS

Substantially all employees participate in the Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and are charged to expenditures as funded.

EARLY RETIREMENT

Certificated employees who have reached age 55 or hired before July 1, 2005, the last 10 years of which have been in the District, are eligible for early retirement benefits which are funded and charged to expenditures as payments become due to early retirees.

NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There are assets restricted for capital projects, debt service, food service and unemployment retiree reserve.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET POSITION (CONTINUED)

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

FUND BALANCE

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

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

The District has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in the category. Net Pension Related Deferrals and Total OPEB Related Deferrals related to the pension plan

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The item unavailable revenue, which arises only under a modified accrual basis of accounting, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government has two types of items, which arises under full accrual accounting in the Statement of Net Position. The Statement of Net Position reports deferred inflows from a Net Deferred Pension Asset and a Total OPEB related deferral resulting from actuarial valuations and contributions subsequent to measurement date.

2. CASH AND INVESTMENTS

DEPOSITS

Deposits with financial institutions are comprised of bank demand deposits. The total bank balance per the bank statements is \$339,115, all of which is covered by federal depository insurance. The remainder is covered by the collateral held in a multiple financial institutions collateral pool administered by the Oregon State Treasurer. The insurance and collateral requirements for deposits are established by banking regulations and Oregon law. State statutes (ORS 295.002) allow public officials to deposit public funds in one or more depositories currently qualified pursuant to ORS 295.001 to 295.108. As long as the bank depository has entered into an agreement (ORS 295.008(2)(b)) and has deposited securities pursuant to state statutes (ORS 295.015(1)), there may be deposits at any one bank depository and its branches, a sum in excess of the amount insured by the Federal Deposit Insurance Corporation.

Cash and Investments at June 30, 2020, (recorded at fair value) consisted of:

Demand Deposits:			
Checking	\$ 262,934	Governmental Funds	\$ 5,454,964
Savings	3,304	Fiduciary Funds	45,162
Certificate of Deposit	52,750		
Wells Fargo PERS	6,455		
LGIP	<u>5,174,683</u>		
Total	<u>\$ 5,500,126</u>	Total	<u>\$ 5,500,126</u>

INVESTMENTS

State statutes governing cash management are followed. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

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

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)
If the link has expired please contact the Oregon Short Term Fund directly.

There were the following investments and maturities at June 30, 2020:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
Wells Fargo PERS	\$ 6,455	\$ 6,455		
State Treasurer's Investment Pool	5,174,683	5,174,683	\$ -	\$ -
Total	\$ 5,181,138	\$ 5,181,138	\$ -	\$ -

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. The District does not have a deposit policy for custodial credit risk. As of June 30, 2020, none of the bank balance was exposed to custodial credit risk because it was fully insured.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There are no investments that have a maturity date beyond three months.

Credit Risk – Investments

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

At June 30, 2020, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in this instrument.

3. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. Property taxes are levied and become a lien on all taxable property as of July 1. Taxes unpaid and outstanding on May 16 are considered delinquent. No allowance for uncollectible accounts has been recorded because all receivables are considered by management to be collectible.

4. CAPITAL ASSETS

Capital assets activity for the year was as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets not being depreciated:				
Land and Land Improvements	\$ 7,664,354	\$ -	\$ (2,150,000)	\$ 5,514,354
Construction in Progress	-	3,220,000	-	3,220,000
Total capital assets not being depreciated	<u>7,664,354</u>	<u>3,220,000</u>	<u>(2,150,000)</u>	<u>8,734,354</u>
Capital assets being depreciated:				
Buildings and Improvements	25,848,959	626,414	-	26,475,373
Vehicles & Equipment	643,135	55,457	(4,304)	694,288
Total capital assets being depreciated	<u>26,492,094</u>	<u>681,871</u>	<u>(4,304)</u>	<u>27,169,661</u>
Less total accumulated depreciation for:				
Buildings and Improvements	(5,586,355)	(555,038)	-	(6,141,393)
Vehicles & Equipment	(316,811)	(33,395)	4,304	(345,902)
Total accumulated depreciation	<u>(5,903,166)</u>	<u>(588,433)</u>	<u>4,304</u>	<u>(6,487,295)</u>
Total capital assets being depreciated, net	<u>20,588,928</u>	<u>93,438</u>	<u>-</u>	<u>20,682,366</u>
Total Capital Assets, Net	<u>\$ 28,253,282</u>			<u>\$ 29,416,720</u>

Depreciation expense for the year was charged to the following programs:

Depreciation for the year was charged to the following programs:

Instruction	\$ 348,786
Support Services	221,498
Enterprise and Community Services	18,149
	<u>\$ 588,433</u>

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. LONG-TERM DEBT

A summary of debt transactions of the year ended June 30, 2020 is as follows:

Issue Date	Interest Rates	Issue Amount	Outstanding July 1, 2019	Issued	Matured and Redeemed	Outstanding June 30, 2020	Due Within One Year
Direct Borrowings and Placements							
2007 QZAB	1.49%	\$ 1,000,000	\$ 340,000	\$ -	\$ 65,000	\$ 275,000	\$ 65,000
2009 QZAB	0.00%	1,000,000	357,140	-	71,426	285,715	71,429
2019 FF & C	3-4%	3,030,000	-	3,030,000	-	3,030,000	-
2018 FF & C	3.15%	2,000,000	2,000,000	-	2,000,000	-	-
Bonds							
2003 PERS UAL	1.50-5.68%	9,421,889	5,961,826	-	250,610	5,711,216	249,394
2015 Refunding	1.97%	3,685,955	1,326,729	-	645,172	681,557	681,557
2016 GO Bond	2-4.25%	14,200,000	13,270,000	-	370,000	12,900,000	405,000
Total Governmental Activities			<u>\$ 23,255,695</u>	<u>\$ 3,030,000</u>	<u>\$ 3,402,207</u>	<u>\$ 22,883,488</u>	<u>\$ 1,472,380</u>
Bond Premium			\$ 1,895,104	\$ 415,765	\$ 21,130	\$ 2,289,739	\$ -
Total with premium			<u>\$ 25,150,799</u>	<u>\$ 3,445,765</u>	<u>\$ 3,423,337</u>	<u>\$ 25,173,227</u>	<u>\$ 1,472,380</u>

For further detail on debt service, see the 'Schedule of Bond and Interest Transactions and Balances' and 'Schedule of Future Requirements for Retirement of Long-Term Debt' in the Other Information section of this report.

Bonds

Fiscal Year

Ended	Principal	Interest	Total
2020-21	\$ 1,335,951	\$ 1,312,855	\$ 2,648,806
2021-22	698,152	1,334,470	2,032,622
2022-23	738,670	1,373,452	2,112,122
2023-24	1,455,000	737,522	2,192,522
2024-25	1,610,000	664,506	2,274,506
2026-30	6,760,000	2,096,975	8,856,975
2031-35	5,375,000	964,675	6,339,675
2036-40	1,320,000	52,800	1,372,800
Total	<u>\$ 19,292,773</u>	<u>\$ 8,537,255</u>	<u>\$ 27,830,028</u>

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

Direct Borrowings and Placements

<u>Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020-21	\$ 136,429	\$ 155,809	\$ 292,238
2021-22	141,429	124,229	265,658
2022-23	141,429	123,188	264,617
2023-24	151,429	121,993	273,422
2024-25	15,000	120,500	135,500
2026-30	120,000	590,800	710,800
2031-35	410,000	542,000	952,000
2036-40	885,000	415,900	1,300,900
2041-45	1,590,000	172,800	1,762,800
Total	<u>\$ 3,590,715</u>	<u>\$ 2,367,219</u>	<u>\$ 5,957,934</u>

BONDS:

General Obligation Bond 2016: The grant agreement also stipulates events of default under the agreement and remedies of the State in case of a default by the District. The events of default include any false or misleading representations by the District to the State or failure to perform any covenant after notice from the State and a cure period. The remedies include requiring the District to repay grant funds that have been disbursed (including any costs of decreasing the portion of the State's bonds, allocable costs of issuance and legal fees) and allowing the State to intercept State school fund disbursements due to the District to make these payments. If the grant was not received, terminated, or required to be repaid, the District does not expect it would have a material impact on the District's ability to complete the Project, repay the Bonds or to operate the District.

Refunding 2015: If an Event of Default occurs, the Bank may exercise any remedy available at law or in equity (excluding acceleration), and may increase the interest rate applicable to the Bond by three percentage points. No remedy shall be exclusive. The Bank may waive any Event of Default, but no such waiver shall extend to a subsequent Event of Default.

Pension Obligation Bond 2003: If an Event of Default occurs and is continuing the Program Trustee may exercise any remedy available at law or in equity; however, the Bond Payments shall not be subject to acceleration, and the District shall be responsible solely for its Bond Payments and any Additional Charges reasonably allocated to it.

DIRECT BORROWINGS AND PLACEMENTS:

Full Faith & Credit Loan 2018: If an Event of Default occurs, the Lender may exercise any remedy available at law or in equity except that the Note shall not be subject to acceleration. No remedy shall be exclusive. The Lender may waive any Event of Default, but no such waiver shall extend to a subsequent Event of Default. If an Event of Default occurs due to (i) a failure to pay when due any principal, interest, fees or other amount under this Agreement, then the Lender may increase the interest rate on this Agreement and the Note by an additional 3%.

NOTES TO BASIC FINANCIAL STATEMENTS

5. LONG-TERM DEBT (CONTINUED)

DIRECT BORROWINGS AND PLACEMENTS CONTINUED:

Full Faith & Credit Loan 2019: Upon the occurrence and continuance of any Event of Default, the Escrow Agent may proceed, and upon written request of the Owners of not less than a majority in aggregate principal amount of Obligations the outstanding, shall proceed to take whatever action at law or in equity may appear necessary or desirable to enforce the Financing Agreement or to protect any of the rights vested in the Escrow Agent or the Owners of Obligations by the Escrow Agreement or by the Obligations, either at law or in equity or in bankruptcy or Otherwise, whether for the specific enforcement of any covenant or agreement contained in the Escrow Agreement or in aid of the exercise of any power granted in the Escrow Agreement or for the enforcement of any other legal or equitable right vested in the Escrow Agent by the Escrow Agreement or by law. However, the financing amount and the financing payments shall not be subject to acceleration.

QZAB 2007: Whenever any Event of Default exists, the Seller shall have the right at its sole option without any further demand or notice, to take one or any combination of the following remedial steps: (a) Without terminating this Agreement, and by written notice to the District, the Seller may declare all Installment Payments and other amounts payable by the District hereunder to the end of the then current budget year of the District to be due, including without limitation delinquent Installment Payments from prior budget years;

(b) Terminating this Agreement, and by written notice to the District, the Seller may accelerate all outstanding Installment Payments, in which case the District agrees to pay to the Seller an amount equal to the outstanding Installment Payments, as well as any other sums due hereunder; and upon written notice to the District, all funds in the Project Account, shall be paid to Seller and shall be applied by Seller to the amount due by the District under this Agreement; The Seller may take whatever action at law or in equity necessary or desirable to enforce its rights under this Agreement.

QZAB 2009: Whenever any Event of Default exists, the Seller shall have the right, at its sole option without any further demand or notice, to take one or any combination of the following remedial steps: (a) Without terminating this Agreement, and by written notice to the District, the Seller may declare all Installment Payments and other amounts payable by the District hereunder to the end of the then current budget year of the District to be due, including without limitation delinquent Installment Payments from prior budget years;

(b) Terminating this Agreement, and by written notice to the District, the Seller may accelerate all outstanding Installment Payments, in which case the District agrees to pay to the Seller an amount equal to the outstanding Installment Payments, as well as any other sums due hereunder; and upon written notice to the District, all funds in the Project Account, shall be paid to Seller and shall be applied by Seller to the amount due by the District under this agreement The Seller may take whatever action at law or in equity necessary or desirable to enforce its rights under this Agreement.

6. PENSION PLAN

Oregon Public Employees Retirement System (PERS)

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

- a) **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i) **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated either by a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
- ii) **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii) **Disability Benefits.** A member with 10 or more years of creditable service who becomes disable from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv) **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b) **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

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

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

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

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

- ii) Death Benefits. Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii) Disability Benefits. A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2020 were \$804, excluding amounts to fund employer specific liabilities. In addition approximately \$212,836 in employee contributions were paid or picked up by the District in fiscal 2020. Approximately \$970,375 was charged for the year ended June 30, 2020 as PERS benefit expenditures to be used for bond payments as they became due. At June 30, 2020, the District reported a net pension liability of \$2,261,440 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2019 and 2018, the District's proportion was .013 percent and .023 percent, respectively. Pension expense for the year ended June 30, 2020 was \$369,802.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

The rate in effect for the year ended June 30, 2020 was:

(1) Tier 1/Tier 2 – 0.11%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 124,712	\$ -
Changes in assumptions	306,790	-
Net difference between projected and actual earnings on pension plan investments	-	64,110
Net changes in proportionate share	313,965	963,820
Differences between District contributions and proportionate share of contributions	-	532,291
Subtotal - Amortized Deferrals (below)	745,467	1,560,221
District contributions subsequent to measuring date	804	-
Deferred outflow (inflow) of resources	\$ 746,271	\$ 1,560,221

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

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

Year ending June 30,	Amount
2021	\$ 16,140
2022	(282,527)
2023	(272,465)
2024	(226,422)
2025	(49,479)
Thereafter	-
Total	\$ (814,754)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2020. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2019 through June 30, 2021, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent
Projected salary increase	3.50 percent overall payroll growth
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/.15%) in accordance with Moro decision, blend based on service.
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

(Source: June 30, 2019 PERS CAFR; p. 100)

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2017 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	Compound Annual Return (Geometric)
Core Fixed Income	8.00%	4.00%
Short-Term Bonds	8.00%	3.61%
Bank/Leveraged Loans	3.00%	5.42%
High Yield Bonds	1.00%	6.20%
Large/Mid Cap US Equities	15.75%	6.70%
Small Cap US Equities	1.31%	6.99%
Micro Cap US Equities	1.31%	7.01%
Developed Foreign Equities	13.13%	6.73%
Emerging Market Equities	4.12%	7.25%
Non-US Small Cap Equities	1.88%	7.22%
Private Equity	17.50%	7.97%
Real Estate (Property)	10.00%	5.84%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	2.50%	4.64%
Hedge Fund - Event-driven	0.63%	6.72%
Timber	1.88%	5.85%
Farmland	1.88%	6.37%
Infrastructure	3.75%	7.13%
Commodities	1.88%	4.58%
<i>Assumed Inflation - Mean</i>		<i>2.50%</i>

(Source: June 30, 2019 PERS CAFR; p. 74)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement date of June 30, 2019 and 2018, was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
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NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate – The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Direct proportionate share of the net pension liability	\$ 3,621,496	\$ 2,261,440	\$ 1,123,261

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the District for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the District.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the District pay six (6) percent of their covered payroll. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2020.

Oregon Public Employees Retirement Systems' (PERS) Retiree Health Insurance Account (RHIA)

Plan Description:

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

Funding Policy:

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

NOTES TO BASIC FINANCIAL STATEMENTS

6. PENSION PLAN (CONTINUED)

Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2020. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2018, 2019 and 2020 were \$22,564, \$22,591 and \$5,805, respectively, which equaled the required contributions each year.

At June 30, 2020, the District's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

7. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75

Plan Description: The District administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The District's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2019 and the measurement date was June 30, 2020.

Funding Policy: The District has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the District on a pay-as-you-go basis. There is no obligation on the part of the District to fund these benefits in advance. The District considered the liability to be solely the responsibility of the District as a whole and it is allocated to the governmental statements.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)

Actuarial Methods and Assumptions: The District engaged an actuary to perform a valuation as of June 30, 2020 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of December 31, 2018. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

Health Care Cost Trend Medical and vision:

Year	Pre-65 Trend
2019	3.00%
2020	5.25%
2021	5.50%
2022-2025	5.00%
2026-2034	4.75%
2035-2036	5.00%
2037	5.50%
2038-2049	5.75%
2050-2055	5.50%
2056-2063	5.25%
2064-2066	5.00%
2067-2069	4.75%
2070-2072	4.50%
2073+	42.50%

Dental: 4.50% per year

Health care cost trend affects both the projected health care costs as well as the projected health care premiums.

General Inflation

2.50% per year, used to develop other economic assumptions

Annual Pay Increases

3.50% per year, based on general inflation and the likelihood of raises throughout participants' careers

Mortality

RP-2014 Healthy Annuitant, sex distinct mortality tables blended 50/50 blue collar and white collar, set back one year for males. Mortality is projected on a generational basis using the Unisex Social Security Data Scale.

Disability

Not used

Withdrawal

Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender, and duration from hire date.

Retirement

Based on Oregon PERS assumptions. Annual rates are based on age, Tier/OPSRP, duration of service, and employment classification.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)

Changes in Medical Benefit OPEB Liability:

	2020	2019	2018
Total OPEB Liability - Beginning	\$ 859,978	\$ 920,049	\$ 1,011,762
Changes for the Year:			
Service Cost	56,552	55,933	58,950
Interest	33,894	32,580	28,538
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	(50,391)	-	-
Changes of Assumptions or Other Input	(13,845)	(15,558)	(39,457)
Benefit Payments	(82,229)	(133,026)	(139,744)
Net Changes for the Year	(56,019)	(60,071)	(91,713)
Total OPEB Liability - Ending	\$ 803,959	\$ 859,978	\$ 920,049

Sensitivity of the Net Other Post-Employment Benefit Liability to Changes in Discount and Trend Rates: The following analysis presents the net OPEB liability using a discount rate of 3.50%, as well as what the District's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.50%) or one percentage point higher (4.50%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

June 30, 2020	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 850,177	\$ 803,959	\$ 760,276

June 30, 2020	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 751,474	\$ 803,959	\$ 864,112

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits: The District reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (43,761)
Changes in assumptions	-	(46,838)
Benefit Payments	80,522	-
Deferred outflow (inflow) of resources	\$ 80,522	\$ (90,599)

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) GASB 75 (CONTINUED)

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

<u>Year ending June 30</u>	<u>Amount</u>
2021	\$ (15,886)
2022	(15,886)
2023	(15,886)
2024	(15,886)
2025	(12,687)
Thereafter	(14,368)
Total	<u>\$ (90,599)</u>

8. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amount, if any to be immaterial. A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate, there can be increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

9. RISK MANAGEMENT

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three years.

The District carries commercial insurance for all other losses, including workers' compensation and employee health and accident insurance. Premiums to the health insurance company are paid through a combination of employer contributions and payroll withholdings for eligible employees. The District came under the State Unemployment Act as of July 1, 1974. The District has elected to pay State Unemployment insurance to the State of Oregon to pay for any claims paid to former employees. There have been no significant reductions in coverage from the prior years and settlements have not exceeded insurance coverage in the past three years.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2020 were as follows:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 185,029
Special Revenue Funds	72,689	-
Debt Service Fund	2,222,730	-
Debt Service Fund	-	2,110,390
	\$ 2,295,419	\$ 2,295,419

The interfund transfers are budgeted amounts from the General Fund to cover the early retiree benefits and food service in the Special Revenue Fund and to cover the payments for the QZAB loans and PERS UAL debt in the Debt Service Fund.

11. PROPERTY TAX LIMITATIONS

The State of Oregon imposes a constitutional limit on property taxes for schools and non-school government operations. School operations included community colleges, local school districts, and education service districts. The limitation provided that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. The limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

12. DUE TO AND FROM OTHER FUNDS

Interfund balances represent cash owed by one fund to another. The District utilizes a common cash depository. The interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Major components of the balances include reimbursement from the State School Fund Transportation Grant for amounts spent on a new facility, debt payments made on bonds for tax receivables due, and payments for reimbursable grants and risk claims. These amounts are not included in the Government Wide Statement of Net Position. For purposes of the fund financial statements, individual fund due to and from other funds at June 30, 2020 were as follows:

Fund	Fund #	Due From	Due To
General Fund	100	\$ 20,073	\$ -
Special Revenue Fund	200	-	20,073
	Total	\$ 20,073	\$ 20,073

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

13. COVID-19

The COVID-19 outbreak in the United States has caused disruption through mandated and voluntary closure of government and business activities. These developments are expected to impact District revenues. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, the District expects this matter to negatively affect its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) YCS covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.01 %	\$ 2,261,440	\$ 4,941,223	45.8 %	80.2 %
2019	0.02	3,482,004	4,860,496	71.6	82.1
2018	0.02	3,141,205	5,219,307	60.2	83.1
2017	0.02	3,233,657	5,185,832	62.4	80.5
2016	0.01	354,405	4,767,772	7.4	91.9
2015	0.01	(146,649)	4,758,828	(3.1)	103.6
2014	0.01	330,156	4,182,881	7.9	92

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

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

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2020	\$ 804	\$ 804	\$ -	\$ 4,970,431	0.0 %
2019	43,268	43,268	-	4,941,223	0.9
2018	44,344	44,344	-	4,860,496	0.9
2017	23,856	23,856	-	5,219,307	0.5
2016	88,072	88,072	-	5,185,832	1.7
2015	148,632	148,632	-	4,767,772	3.1
2014	81,797	81,797	-	4,758,828	1.7

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

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

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB) LIABILITY
For the fiscal year ended June 30, 2020

	2020	2019	2018
Total OPEB Liability - Beginning	\$ 859,978	\$ 920,049	\$ 1,011,762
Changes for the year:			
Service Cost	56,552	55,933	58,950
Interest	33,894	32,580	28,538
Changes of Benefit Terms	-	-	-
Effect of Economic/Demographic Gains or Losses	(50,391)	-	-
Changes of Assumptions or Other Input	(13,845)	(15,558)	(39,457)
Benefit Payments	(82,229)	(133,026)	(139,744)
 Net Changes for the Year	 (56,019)	 (60,071)	 (91,713)
Total OPEB Liability - Ending	\$ 803,959	\$ 859,978	\$ 920,049
 Covered Payroll	 4,970,431	 4,941,223	 4,860,496
 Net Single Employer Pension Plan as a Percentage of Covered Payroll	 16.17%	 17.40%	 18.93%

Note: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full year trend has been compiled, information is presented for the years for which the required supplementary schedule information is available. The District implemented GASB 75 in the fiscal year ending June 30, 2018.

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2020

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Local Sources	\$ 3,676,811	\$ 3,676,811	\$ 3,842,381	\$ 165,570
Intermediate Sources	170,000	170,000	160,617	(9,383)
State Sources	6,794,031	6,794,031	6,652,650	(141,381)
Total Revenues	10,640,842	10,640,842	10,655,648	14,806
EXPENDITURES:				
Instruction	6,551,385	6,551,385 (1)	5,829,294	722,091
Support Services	4,479,428	4,479,428 (1)	3,998,175	481,253
Contingencies	425,000	425,000 (1)	-	425,000
Total Expenditures	11,455,813	11,455,813	9,827,469	1,628,344
Excess of Revenues Over (Under) Expenditures	(814,971)	(814,971)	828,179	1,643,150
OTHER FINANCING SOURCES (USES)				
Transfers Out	(185,029)	(185,029) (1)	(185,029)	-
Total Other Financing Sources (Uses)	(185,029)	(185,029)	(185,029)	-
Net Change in Fund Balance	(1,000,000)	(1,000,000)	643,150	1,643,150
Beginning Fund Balance	1,000,000	1,000,000	1,176,211	176,211
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,819,361</u>	<u>\$ 1,819,361</u>

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2020

SPECIAL REVENUE FUNDS

REVENUES:	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
Local Sources	\$ 493,010	\$ 493,010	\$ 287,620	\$ (205,390)
Intermediate Sources	2,800	2,800	2,971	171
State Sources	248,550	248,550	181,745	(66,805)
Federal Sources	492,567	522,567	526,026	3,459
Total Revenues	<u>1,236,927</u>	<u>1,266,927</u>	<u>998,362</u>	<u>(268,566)</u>
 EXPENDITURES:				
Instruction	1,266,167	1,266,167 (1)	618,822	647,345
Support Services	175,900	175,900 (1)	103,266	72,634
Community & Enterprise	310,360	360,360 (1)	334,287	26,073
Total Expenditures	<u>1,752,427</u>	<u>1,802,427</u>	<u>1,056,375</u>	<u>746,052</u>
Excess of Revenues Over (Under) Expenditures	(515,500)	(535,500)	(58,013)	477,487
Other Financing Sources, (Uses)				
Transfers In	72,689	92,689	72,689	(20,000)
Total Other Financing Sources	<u>72,689</u>	<u>92,689</u>	<u>72,689</u>	<u>(20,000)</u>
Net Change in Fund Balance	(442,811)	(442,811)	14,676	457,487
Beginning Fund Balance	442,811	442,811	374,716	(68,095)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389,392</u>	<u>\$ 389,392</u>

(1) Appropriation Level

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON
SUPPLEMENTARY INFORMATION

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YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2020

<u>DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES:				
Local Sources	\$ 2,468,358	\$ 2,468,358	\$ 2,538,863	\$ 70,505
State Sources	18,000	18,000	8,703	(9,297)
Total Revenues	<u>2,486,358</u>	<u>2,486,358</u>	<u>2,547,566</u>	<u>61,208</u>
EXPENDITURES:				
Debt Service	<u>5,357,850</u>	<u>5,357,850</u> (1)	<u>4,798,419</u>	<u>559,431</u>
Total Expenditures	<u>5,357,850</u>	<u>5,357,850</u>	<u>4,798,419</u>	<u>559,431</u>
Excess of Revenues Over (Under) Expenditures	(2,871,492)	(2,871,492)	(2,250,853)	620,639
Other Financing Sources, (Uses)				
Transfers In	<u>2,247,492</u>	<u>2,247,492</u>	<u>2,222,730</u>	<u>(24,762)</u>
Total Other Financing Sources	<u>2,247,492</u>	<u>2,247,492</u>	<u>2,222,730</u>	<u>(24,762)</u>
Net Change in Fund Balance	(624,000)	(624,000)	(28,123)	595,877
Beginning Fund Balance	<u>624,000</u>	<u>624,000</u>	<u>785,895</u>	<u>161,895</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 757,772</u>	<u>\$ 757,772</u>

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2020

<u>CAPITAL PROJECTS FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES:				
Local Sources	\$ 50,000	\$ 86,000	\$ 230,567	\$ 144,567
State Sources	-	-	53,974	53,974
Total Revenues	50,000	86,000	284,541	198,541
EXPENDITURES:				
Support Services	-	10,000 (1)	2,776	7,224
Building & Acquisition	2,688,848	4,628,675 (1)	2,843,912	1,784,763
Debt Service	2,136,152	2,136,152 (1)	-	2,136,152
Total Expenditures	4,825,000	6,774,827	2,846,688	3,928,139
Excess of Revenues Over (Under) Expenditures	(4,775,000)	(6,688,827)	(2,562,147)	(4,126,680)
Other Financing Sources, (Uses)				
Debt Proceeds	1,750,000	3,445,765	3,445,765	-
Sale of Capital Assets	2,000,000	2,100,000	2,150,000	50,000
Transfers Out	-	24,762 (1)	(2,110,390)	(2,135,152)
Total Other Financing Sources, (Uses)	3,750,000	5,570,527	3,485,375	(2,085,152)
Net Change in Fund Balance	(1,025,000)	(1,118,300)	923,228	2,041,528
Beginning Fund Balance	1,025,000	1,118,300	1,119,962	1,662
Ending Fund Balance	\$ -	\$ -	\$ 2,043,190	\$ 2,043,190

(1) Appropriation Level

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended June 30, 2020

LAUGHLIN SCHOLARSHIP FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
Local Sources	\$ 1,000	\$ 1,000	\$ 1,360	\$ 360
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>1,360</u>	<u>360</u>
EXPENDITURES:				
Instruction	<u>2,000</u>	<u>2,000</u>	(1) <u>2,000</u>	<u>-</u>
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Net Change in Fund Balance	(1,000)	(1,000)	(640)	360
Beginning Fund Balance	<u>43,500</u>	<u>43,500</u>	<u>43,802</u>	<u>302</u>
Ending Fund Balance	<u>\$ 42,500</u>	<u>\$ 42,500</u>	<u>\$ 43,162</u>	<u>\$ 662</u>

(1) Appropriation Level

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YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

OTHER INFORMATION

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YAMHILL-CARLTON SCHOOL DISTRICT NO. 1

SCHEDULE OF BOND AND INTEREST TRANSACTIONS AND BALANCES
For the Year Ended June 30, 2020

DATE OF ISSUE	BONDS & COUPONS MATURING DURING THE YEAR	BONDS REDEEMED AND COUPONS PAID DURING THE YEAR
April 21, 2003	\$ 250,610	\$ 250,610
June 12, 2007	65,000	65,000
July 1, 2009	71,426	71,426
March 17, 2015	645,172	645,172
July 19, 2016	370,000	370,000
December 20, 2018	2,000,000	2,000,000
Total	<u>\$ 3,402,207</u>	<u>\$ 3,402,207</u>

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT
For the Year Ended June 30, 2020

	YEAR	PRINCIPAL	INTEREST	INTEREST RATES
		Due 12/20 & 6/20	Due 12/20 & 6/20	
Full Faith and Credit Loan Agreement and Note, Series 2019 Original issue: \$3,030,000				
	2020-21	\$ -	151,711	3.00%
	2021-22	-	121,100	3.00%
	2022-23	-	121,100	3.00%
	2023-24	10,000	120,950	4.00%
	2024-25	15,000	120,500	4.00%
	2026-30	120,000	590,800	4.00%
	2031-35	410,000	542,000	4.00%
	2036-40	885,000	415,900	4.00%
	2041-45	1,590,000	172,800	4.00%
		<u>\$ 3,030,000</u>	<u>\$ 2,356,861</u>	
On March 17, 2015, \$3,685,955 of General Obligation Refunding Bonds were issued.				
	2020-21	\$ 681,557	\$ 13,427	1.97%
		<u>\$ 681,557</u>	<u>\$ 13,427</u>	
Oregon School Boards Association Limited Tax Pension Obligation Bonds Series 2003, Wells Fargo Bank Northwest, NA, Trustee - Original Balance \$9,421,889				
	2020-21	\$ 249,394	\$ 791,978	6.22%
	2021-22	248,152	843,220	6.26%
	2022-23	248,670	897,702	6.27%
	2023-24	920,000	281,372	6.27%
	2024-25	1,025,000	229,756	5.68%
	2026-30	3,020,000	312,400	5.68%
		<u>\$ 5,711,216</u>	<u>\$ 3,356,428</u>	

YAMHILL-CARLTON SCHOOL DISTRICT
YAMHILL COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR RETIREMENT OF LONG-TERM DEBT
For the Year Ended June 30, 2020

	YEAR	PRINCIPAL	INTEREST	INTEREST RATES
General Obligation Bond				
July 19, 2016				
Original issue: \$14,200,000				
Premium: \$1,923,680				
	2020-21	\$ 405,000	\$ 507,450	
	2021-22	450,000	491,250	
	2022-23	490,000	475,750	
	2023-24	535,000	456,150	
	2024-25	585,000	434,750	
	2026-30	3,740,000	1,784,575	
	2031-35	5,375,000	964,675	
	2036-40	1,320,000	52,800	
		<u>\$ 12,900,000</u>	<u>\$ 5,167,400</u>	
		<u>Due 7/10</u>	<u>Due 7/10</u>	
Qualified Zone Academy Bond (QZAB)				
held by LaSalle Bank N.A.				
- Original Balance \$1,000,000				
	2020-21	\$ 65,000	\$ 4,098	1.49%
	2021-22	70,000	3,129	1.49%
	2022-23	70,000	2,088	1.49%
	2023-24	70,000	1,043	1.49%
		<u>\$ 275,000</u>	<u>\$ 10,358</u>	
		<u>Due 7/1</u>	<u>Due 7/1</u>	
Qualified Zone Academy Bond (QZAB)				
held by All Points Capital Corporation				
- Original Balance \$1,000,000				
	2020-21	\$ 71,429	\$ -	0.00%
	2021-22	71,429	-	0.00%
	2022-23	71,429	-	0.00%
	2023-24	71,429	-	0.00%
		<u>\$ 285,715</u>	<u>\$ -</u>	

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

REVENUE SUMMARY - ALL FUNDS
YEAR ENDED JUNE 30, 2020

	Fund 100	Fund 200	Fund 300	Fund 400	Fund 700	TOTAL
Revenue from Local Sources						
1110 Ad Valorem Taxes Levied by District	\$ 3,379,006	\$ -	\$ 1,513,967	\$ -	\$ -	\$ 4,892,973
1120 Local Option Ad Valorem Taxes Levied by District	-	-	-	-	-	-
1130 Construction Excise Tax	-	-	-	69,142	-	69,142
1190 Penalties and Interest on Taxes	14,734	-	6,359	-	-	21,093
1311 Tuition From Individuals	-	-	-	-	-	-
1312 Tuition From Other Districts Within the State	200,700	-	-	-	-	200,700
1313 Tuition From Other Districts Outside the State	-	-	-	-	-	-
1330 Summer School Tuition	3,980	-	-	-	-	3,980
1411 Transportation Fees from Individuals	-	-	-	-	-	-
1500 Earnings on Investments	135,092	322	7,871	10,140	-	153,425
1600 Food Service	-	55,864	-	-	-	55,864
1700 Extracurricular Activities	37,781	185,434	-	-	-	223,215
1800 Community Services Activities	-	-	-	-	-	-
1910 Rentals	2,030	-	-	16,284	-	18,314
1920 Contributions and Donations From Private Sources	10,000	44,691	-	10,000	1,360	66,051
1940 Services Provided Other Local Education Agencies	-	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	120	397	-	125,000	-	125,517
1970 Services Provided Other Funds	-	-	970,375	-	-	970,375
1990 Miscellaneous	58,940	905	40,289	-	-	100,134
Total Revenue from Local Sources	3,842,383	287,613	2,538,861	230,566	1,360	6,900,783
Revenue from Intermediate Sources						
2101 County School Funds	3,190	-	-	-	-	3,190
2102 General ESD Funds	157,427	-	-	-	-	157,427
2200 Restricted Revenue	-	2,971	-	-	-	2,971
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-
Total Revenue from Intermediate Sources	160,617	2,971	-	-	-	163,588
Revenue from State Sources						
3101 State School Fund - General Support	6,430,823	-	-	-	-	6,430,823
3102 SSF - School Lunch Match	-	3,000	-	-	-	3,000
3103 Common School Fund	103,224	-	-	-	-	103,224
3199 Other Unrestricted Grants-In-Aid	118,603	140,934	-	-	-	259,537
3200 Restricted Grants-In-Aid	-	2,220	-	-	-	2,220
3299 Other Restricted Grants-In-Aid	-	35,592	-	53,974	-	89,566
3900 Revenue for/on Behalf of the District	-	-	8,703	-	-	8,703
Total Revenue from State Sources	6,652,650	181,746	8,703	53,974	-	6,897,073
Revenue from Federal Sources						
4500 Restricted Rev Fed Gov through State	-	494,839	-	-	-	494,839
4700 Grants-In-Aid from the Fed Gov through Other Intermediate Agencies	-	-	-	-	-	-
4900 USDA Donated Commodities	-	31,186	-	-	-	31,186
Total Revenue from Federal Sources	-	526,025	-	-	-	526,025
Revenue from Other Sources						
5100 Long Term Debt Financing Sources	-	-	-	3,445,765	-	3,445,765
5200 Interfund Transfers	-	72,689	2,222,730	-	-	2,295,419
5300 Sale/Compensation Fixed Assets	-	-	-	2,150,000	-	2,150,000
5400 Resources - Beginning Fund Balance	1,176,211	374,716	785,894	1,119,963	43,802	3,500,586
Total Revenue from Other Sources	1,176,211	447,405	3,008,624	6,715,728	43,802	11,391,770
Total	\$ 11,831,861	\$ 1,445,760	\$ 5,556,188	\$ 7,000,268	\$ 45,162	\$ 25,879,239

**Yamhill-Carlton School District No. 1
Yamhill County, Oregon**

**GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020**

Fund: 100 General Funds								
Instruction Expenditures	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
1111 Primary, K-3	\$ 890,538	\$ 464,472	\$ 36,582	\$ 17,538	\$ -	\$ -	\$ -	\$ 1,409,130
1113 Elementary Extracurricular	3,217	903	-	46	-	-	-	4,166
1121 Middle/Junior high school programs	653,223	351,273	23,008	29,830	-	105	-	1,057,439
1122 Middle/Junior high school extracurricular	8,678	2,778	-	-	-	-	-	11,456
1131 High school programs	777,514	434,250	37,382	36,994	-	160	-	1,286,300
1132 High school extracurricular	147,054	35,778	28,094	18,136	-	5,110	-	234,172
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1220 Restrictive programs for student with disabilities	411,929	301,311	85,125	453	-	-	-	798,818
1250 Less restrictive programs for student with disabilities	225,491	153,069	29,186	1,604	-	-	-	409,350
1280 Alternative education	276,185	165,272	83,248	45,831	-	-	-	570,536
1291 English second language programs	25,289	15,452	2,364	-	-	-	-	43,105
1400 Summer school programs	3,618	1,051	-	157	-	-	-	4,826
Total Instruction Expenditures	3,422,736	1,925,609	324,989	150,589	-	5,375	-	5,829,298
Support Services Expenditures								
2110 Attendance and social work	18,973	16,070	10,000	-	-	595	-	45,638
2120 Guidance services	75,632	54,572	80,488	1,867	-	-	-	212,559
2130 Health services	-	-	-	647	-	-	-	647
2140 Psychological services	-	-	-	-	-	-	-	-
2190 Service direction, student support services	54,565	26,163	230	-	-	-	-	80,958
2210 Improvement of instruction services	285	89	8,233	-	-	-	-	8,607
2220 Educational media services	45,276	28,951	861	3,174	-	-	-	78,262
2240 Instructional Staff Development	-	-	631	50	-	-	-	681
2310 Board of education services	419	161	42,241	1,660	-	28,349	-	72,830
2320 Executive administration services	154,159	67,708	2,551	3,720	-	595	-	228,733
2410 Office of the principal services	588,685	292,948	12,825	7,559	-	1,785	-	903,802
2520 Fiscal services	128,617	45,705	16,868	32,582	-	1,886	-	225,658
2540 Operation and maintenance of plant services	346,163	190,503	402,217	39,133	24,400	132,529	-	1,134,945
2550 Student transportation services	-	-	611,197	-	-	-	-	611,197
2640 Staff services	86,812	47,982	11,055	482	-	2,367	-	148,698
2660 Technology services	30,140	10,471	148,691	55,506	-	150	-	244,958
Total Support Services Expenditures	1,529,726	781,323	1,348,088	146,380	24,400	168,256	-	3,998,173
Other Uses Expenditures								
5100 Debt service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-	185,029	185,029
Total Other Uses Expenditures	-	-	-	-	-	-	185,029	185,029
Total 100 General Funds	\$ 4,952,462	\$ 2,706,932	\$ 1,673,077	\$ 296,969	\$ 24,400	\$ 173,631	\$ 185,029	\$ 10,012,500

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

SPECIAL REVENUE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

Fund: 200 Special Revenue Funds

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Instruction Expenditures								
1111 Primary, K-3	\$ 2,579	\$ 824	\$ -	\$ 1,198	\$ -	\$ -	\$ -	\$ 4,601
1113 Elementary extracurricular	-	-	-	31,069	-	-	-	31,069
1121 Middle/Junior High Programs	-	-	12,110	6,009	-	-	-	18,119
1122 Middle/Junior high school extracurricular	-	-	-	6,842	-	-	-	6,842
1131 High school programs	65,330	48,663	398	28,957	-	-	-	143,348
1132 High school extracurricular	-	-	-	143,851	-	-	-	143,851
1220 Restrictive programs for student with disabilities	-	-	-	-	-	-	-	-
1250 Less restrictive programs for student with disabilities	96,828	47,792	538	2,690	-	-	-	147,848
1272 Title I	57,320	38,953	32	12,548	-	-	-	108,853
1291 English Language Learner	10,844	1,479	424	1,538	-	-	-	14,285
Total Instruction Expenditures	232,901	137,711	13,502	234,702	-	-	-	618,816
Support Services Expenditures								
2120 Guidance Services	2,590	210	-	75	-	-	-	2,875
2210 Improve instruction services	-	-	27,599	1,394	-	-	-	28,993
2212 Other improvement of instruction services	-	-	-	-	-	-	-	-
2230 Assessment and testing	-	-	-	-	-	-	-	-
2240 Instructional staff development	-	-	2,473	87	-	-	-	2,560
2310 Board of Education	-	-	5,000	-	-	-	-	5,000
2410 Office of principal services	-	-	-	-	-	-	-	-
2490 Other support services - school administration	-	-	-	-	-	-	-	-
2520 Fiscal services	-	14,997	-	-	-	-	-	14,997
2529 Other fiscal services	-	-	-	-	-	-	-	-
2540 Operation and maintenance of plant services	-	-	11,500	-	-	-	-	11,500
2558 Special education transportation services	-	-	-	-	-	-	-	-
2579 Other internal services	-	-	-	-	-	-	-	-
2620 Plan, research and development	-	-	-	-	-	-	-	-
2640 Staff services	-	11,920	-	-	-	-	-	11,920
2660 Technology services	-	-	-	-	-	-	-	-
2700 Supplemental retirement program	1,000	24,420	-	-	-	-	-	25,420
Total Support Services Expenditures	3,590	51,547	46,572	1,556	-	-	-	103,265
Enterprise and Community Services								
3100 Food services	114,524	62,460	9,738	118,556	23,740	5,266	-	334,284
Total Enterprise and Community Services	114,524	62,460	9,738	118,556	23,740	5,266	-	334,284
Total 200 Special Revenue Funds	\$ 351,015	\$ 251,718	\$ 69,812	\$ 354,814	\$ 23,740	\$ 5,266	\$ -	\$ 1,056,365

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

DEBT SERVICE FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

Fund: 300 Debt Service	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Other Uses Expenditures								
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,798,418	\$ -	\$ 4,798,418
Total Other Uses Expenditures	-	-	-	-	-	4,798,418	-	4,798,418
Total 500 Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,798,418	\$ -	\$ 4,798,418

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

CAPITAL PROJECTS FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

Fund: 400 Capital Projects Funds

	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700	TOTAL
Support Services Expenditures								
2310 Board of Education Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2520 Fiscal Services	-	-	-	-	-	2,776	-	2,776
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
Total Support Services Expenditures	-	-	-	-	-	2,776	-	2,776
Facilities Acquisition and Construction								
4150 Building Acquisition, Construction, and Impr	-	-	277,772	540	2,565,602	-	-	2,843,914
Total Other Uses Expenditures	-	-	277,772	540	2,565,602	-	-	2,843,914
Other Uses Expenditures								
5200 Transfers of Funds	-	-	-	-	-	-	2,110,390	2,110,390
Total Other Uses Expenditures	-	-	-	-	-	-	2,110,390	2,110,390
Total 400 Capital Projects Funds								
	\$ -	\$ -	\$ 277,772	\$ 540	\$ 2,565,602	\$ 2,776	\$ 2,110,390	\$ 4,957,080

Yamhill-Carlton School District No. 1
Yamhill County, Oregon

FIDUCIARY FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2020

Fund: 700 Fiduciary Fund

	<u>Object 100</u>	<u>Object 200</u>	<u>Object 300</u>	<u>Object 400</u>	<u>Object 500</u>	<u>Object 600</u>	<u>Object 700</u>	<u>TOTAL</u>
Instruction								
1300 Adult/Continuing Education Programs	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	2,000
Total Instruction Expenditures	-	-	2,000	-	-	-	-	2,000
Total 700 Agency Funds	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	2,000

**Yamhill-Carlton School District No. 1
Yamhill County, Oregon**

**SUPPLEMENTAL INFORMATION
As Required by The Department of Education
For the Year Ended June 30, 2020**

A. Energy Bill for Heating - **All Funds:**

Please enter your expenditures for electricity
& heating fuel for these Functions & Objects.

Function 2540
Function 2550

Objects 325 & 326

\$	226,651
	-

Amount

B. Replacement of Equipment – **General Fund:**

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

Exclude these functions:

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

\$ -

**YAMHILL-CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2020**

Program Title	Pass Through Organization	Federal CFDA Number	Pass Through Number	Grant Period	2019-2020 Revenue and Expenditures
U.S. Department of Education					
Title I, Part A Cluster:					
Grants to Local Educational Agencies	ODE	84.010	54427	7/1/2019 - 9/30/2021	16,604
Grants to Local Educational Agencies	ODE	84.010	52058	7/1/2018 - 9/30/2020	13,686
Grants to Local Educational Agencies	ODE	84.010	53400	7/1/2019 - 9/30/2020	<u>92,249</u>
Total, Title I, Part A Cluster					<u>122,539</u>
Special Education Cluster (IDEA):					
IDEA Part B, Section 611 18-19	ODE	84.027	49979	7/1/2018 - 9/30/2021	147,311
SPR&I 2018-19	ODE	84.027	49651	7/1/2018 - 9/30/2020	<u>539</u>
Total, Special Education Cluster CFDA 84.027					<u>147,850</u>
Title II-A - Improving Teacher Quality State Grants	ODE	84.367	53662	7/1/2019 - 9/30/2020	<u>21,668</u>
Total, Title II-A - Improving Teacher Quality State Grants					<u>21,668</u>
Title IV-A Student Support and Academic Enrichment	ODE	84.424	54652	7/1/2019 - 9/30/2020	<u>7,931</u>
Total, Title IV-A Student Support and Academic Enrichment					<u>7,931</u>
Total, U.S. Department of Education					<u>299,987</u>
U.S. Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	ODE	10.553	N/A	7/1/2019 - 6/30/2020	<u>58,623</u>
Total School Breakfast Program					<u>58,623</u>
National School Lunch Program	ODE	10.555	N/A	7/1/2019 - 6/30/2020	136,229
National School Lunch Program Commodities	ODE	10.555	N/A	7/1/2019 - 6/30/2020	<u>31,186</u>
Total School Lunch Program					<u>167,415</u>
Total, Child Nutrition Cluster					<u>226,038</u>
Total, U.S. Department of Agriculture					<u>226,038</u>
Total, Federal Awards					<u>\$ 526,025</u>

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Representative Levy Rate			
(Rates per \$1,000 of Assessed Value)			
2020			
	Operating	Bond Levy	Consolidated
	Rate	Rate	Rate
General Government			
Yamhill County	\$ 2.5775	-	\$ 2.5775
Yamhill County Extension Service	0.0449	-	0.0449
Yamhill County Soil & Water	0.0354	-	0.0354
Chemekata Library	0.0818	-	0.0818
City of Carlton	5.0098	0.3252	5.3350
New Carlton Fire	1.0500	0.3631	1.4131
Total General Government	8.7994	0.6883	9.4877
Education			
Yamhill-Carlton SD	4.7818	2.0827	6.8645
Willamette Regional ESD	0.2967	-	0.2967
Chemekata Community College	0.6259	0.2627	0.8886
Total Education	5.7044	2.3454	8.0498
Total Tax Rate	\$ 14.5038	\$ 3.0337	\$ 17.5375

Source: Yamhill County Assessor's Office, Tax Code 11

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Taxable Property Values

Fiscal Year	M5 Real Market Value	Total Assessed Value	Urban Renewal Excess	Net Assessed Value
2020	\$ 1,233,587,463	\$ 737,161,209	\$ 12,058,787	\$ 749,219,996
2019	1,146,491,541	700,499,778	8,744,168	709,243,946
2018	1,077,253,841	667,298,085	8,039,947	675,338,032
2017	923,637,986	643,686,198	6,961,018	650,647,216
2016	815,265,599	612,467,346	6,431,725	618,899,071
2015	784,024,262	585,124,515	4,446,352	589,570,867
2014	801,527,897	565,421,402	3,610,473	569,031,875
2013	740,047,841	543,068,722	3,075,193	546,143,915

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Major Taxpayers - Fiscal Year 2020

Taxpayer	Business/Service	Tax	Assessed Value	Percent of Value
Portland General Electric Co	Electrical/Utility	\$ 69,597	\$ 16,605,000	2.25%
Weyerhaeuser Company by Merger to	Wood Products	46,539	9,756,380	1.32%
Jackson Family Investments	Investment	31,598	6,608,053	0.90%
Bailey Nurseries Inc	Agriculture	17,974	3,798,905	0.52%
Jackson Family Investments III LLC	Investment	16,847	3,759,479	0.51%
Doran Living Trust	Trust	16,029	3,352,068	0.45%
Foley Family Wines Inc	Winery	16,027	3,748,279	0.51%
Trappist Abbey of Our Lady of Guadalupe	Monastery	15,243	3,218,604	0.44%
Carlton Packing Co Inc	Farm	14,864	3,532,815	0.48%
Campbell Vineyard Properties LLC	Winery	13,514	3,163,015	0.43%
Subtotal - Ten of District's largest taxpayers			57,542,598	7.81%
All other District's taxpayers			679,618,611	92.19%
Total District			\$ 737,161,209	100.00%

Yamhill Carlton School District No. 1

Yamhill County, Oregon

Representative Levy Rate

Fiscal Year	Permanent Rate	Bond Levy	Total
2020	\$ 4.7818	\$ 2.0827	\$ 6.8645
2019	4.7818	2.1996	6.9814
2018	4.7818	2.3550	7.1368
2017	4.7818	2.2804	7.0622
2016	4.7818	0.9371	5.7189
2015	4.7818	1.2178	5.9996
2014	4.7818	1.0985	5.8803
2013	4.7818	1.1171	5.8989
2012	4.7818	1.2178	5.9996

Yamhill Carlton School District No. 1
Yamhill County, Oregon

Historical Enrollment

Fiscal Year	Average Daily Membership(w)⁽¹⁾	Enrollment⁽²⁾
2020 ⁽³⁾	1,159	1,080
2019	1,142	1,028
2018	1,172	1,023
2017	1,178	1,035
2016	1,268	1,051
2015	1,271	1,077
2014	1,295	1,166

(1) Weighted Average Daily Membership is the enrollment figure, adjusted for part-time students and students with special needs, that is used to allocate revenues appropriated by the State to school districts. Districts receive funding based on the higher ADMw of current and prior year.

(2) Enrollment is the number of students attending classes.

(3) Preliminary, subject to change.

YAMHILL CARLTON SCHOOL DISTRICT NO. 1
YAMHILL COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

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December 18, 2020

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of the Yamhill Carlton School District as of and for the year ended June 30, 2020, and have issued our report thereon dated December 18, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of 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.**
- **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 Yamhill Carlton School District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

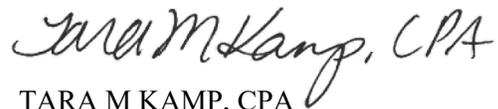
1. We noted expenditures exceeded appropriation amounts as noted on page 14.
2. When testing supplemental budgets and transfer appropriations we noted the Construction Project Fund budgeted for debt service on the original budget resolution, when it was actually for transfers to the debt service fund. The detailed budget document, supplemental budgets, and transfer appropriations reflect this as transfers to the debt service fund.

OAR 162-10-0230 Internal Control

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

We noted matters involving the internal control structure and its operation that we consider significant deficiencies under standards established by the American Institute of Certified Public Accountants, which are noted in our management letter dated December 18, 2020.

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

A handwritten signature in black ink that reads "Tara M. Kamp, CPA". The signature is written in a cursive style with a large, stylized initial "T".

TARA M KAMP, CPA
PAULY, ROGERS AND CO., P.C.

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Bill Rhoades, Superintendent
From: Tami Zigler, Business Manager
Date: January 14, 2021
Re: District Financial Report

SUMMARY

This General Fund summary excludes Beginning Fund Balance (5400-5499). For the current period, total revenue was \$1,513 more than planned and total expenditures were \$400,836 less than planned. The combined result is a \$402,349 favorable surplus condition for the current year period.

REVENUES

TAXES: Taxes are \$2,943 over plan. This favorable condition represents 0.1% of the year-to-date plan amount of \$3,330,372. The current year variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Taxes increased 7.8% over the prior year period compared to an average increase of 4.8% over the preceding 6 years.

TUITION, FEES, OTHER: Tuition, Fees, Other is \$21,717 under plan. This unfavorable condition represents -46.3% of the year-to-date plan amount of \$46,920. This amount is considered material, and was primarily driven by decreases in 1990 MISCELLANEOUS, 1740 STUDENT FEES (LOCKER, TOWEL, EQUIPMENT), and 1312 TUITION FROM OTHER OREGON DISTRICTS. For the current year period, Tuition, Fees, Other decreased 59.3% over the prior year period compared to an average increase of 14.0% over the preceding 6 years.

EARNINGS ON INVESTMENTS: Earnings on Investments are \$14,245 over plan. This favorable condition represents 148.8% of the year-to-date plan amount of \$9,575. The current year variance amount is considered material, and was primarily driven by an increase in 1510 INTEREST ON INVESTMENTS. For the current year period, Earnings on Investments decreased 59.3% over the prior year period compared to an average increase of 64.8% over the preceding 6 years.

INTERMEDIATE REVENUE: Intermediate Revenue is \$6,250 over plan. This favorable condition represents 25.0% of the year-to-date plan amount of \$25,000. This variance amount is considered trivial and meets expectations based on budget appropriations. For

the current year period, Intermediate Revenue decreased 20.6% over the prior year period compared to an average decrease of 8.5% over the preceding 6 years.

STATE UNRESTRICTED AID AND SSF: State Unrestricted Aid and SSF is \$208 under plan. This unfavorable condition represents 0% of the year-to-date plan amount of \$4,093,557. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, State Unrestricted Aid and SSF increased 6.2% over the prior year period compared to an average increase of 1.8% over the preceding 6 years.

EXPENDITURES

SALARIES: Salaries are \$153,960 under plan. This favorable condition represents -7.4% of the year-to-date plan amount of \$2,094,075. This variance amount is considered tolerable, and was primarily driven by decreases in 0130 ADDITIONAL SALARY, and 0112 CLASSIFIED SALARIES. For the current year period, Salaries decreased 0% over the prior year period compared to an average increase of 1.8% over the preceding 6 years. The largest Salaries groups - 0111 LICENSED SALARIES, 0112 CLASSIFIED SALARIES, and 0113 ADMINISTRATORS, representing 88.2% of total Salaries, increased by 2.4%.

ASSOCIATED PAYROLL COSTS: Associated Payroll Costs are \$68,912 under plan. This favorable condition represents -6.2% of the year-to-date plan amount of \$1,105,853. This amount is considered tolerable, and was primarily driven by decreases in 0213 PERS UAL CONTRIBUTION, and 0241 EMPLOYEES INSURANCE. This decrease was partially offset by an increase in 0242 HSA EMPLR PD INS. For the current year period, Associated Payroll Costs increased 2.5% over the prior year period compared to an average increase of 0.2% over the preceding 6 years. The largest Associated Payroll Costs groups - 0241 EMPLOYEES INSURANCE, 0213 PERS UAL CONTRIBUTION, and 0220 FICA/MEDICARE, representing 85.7% of total Associated Payroll Costs, decreased by 1.4%.

PURCHASED SERVICES: Purchased Services are \$321,136 under plan. This favorable condition represents -34.7% of the year-to-date plan amount of \$924,135. The current year variance amount is considered material, and was primarily driven by decreases in 0331 REIMBURSABLE STUDENT TRANSPORTATION, and 0311 SUBSTITUTE SERVICES. For the current year period, Purchased Services decreased 18.6% over the prior year period compared to an average decrease of 0.5% over the preceding 6 years. The largest Purchased Services groups - 0310 INSTR, PROF & TECH SRVS, 0331 REIMBURSABLE STUDENT TRANSPORTATION, 0325 ELECTRICITY, and 0359 OTHER COMMUNICATION SERVICES, representing 82.1% of total Purchased Services, decreased by 2.1%.

SUPPLIES: Supplies are \$74,478 over plan. This unfavorable condition represents 26.2% of the year-to-date plan amount of \$284,556. The current year variance amount is considered material, and was primarily driven by increases in 0480 COMPUTER HARDWARE, and 0460 NON-CONSUMABLE ITEMS. This increase was partially offset by a decrease in 0410 CONSUMABLE SUPPLIES & MATERIALS. For the current year period, Supplies increased 77.6% over the prior year period compared to an average decrease of 2.3% over the preceding 6 years.

CAPITAL OUTLAY: Capital Outlay is \$6,985 under plan. This favorable condition represents -58.3% of the year-to-date plan amount of \$11,985. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Capital Outlay decreased 79.5% over the prior year period.

OTHER OBJECTS: Other Objects are \$3,951 under plan. This favorable condition represents -1.9% of the year-to-date plan amount of \$203,408. This variance amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Other Objects increased 15.8% over the prior year period compared to an average increase of 2.3% over the preceding 6 years.

TRANSFERS: Transfers are \$79,630 over plan. This unfavorable condition represents 47.6% of the year-to-date plan amount of \$167,296. The current year variance amount is considered material, and was primarily driven by an increase in 0791 TRANSFER TO BUILDING FUND. For the current year period, Transfers increased 33.5% over the prior year period.

OTHER USES OF FUNDS: Other Uses of Funds are on plan. This amount is considered trivial and meets expectations based on budget appropriations.

100 GENERAL FUND Revenue Dashboard Summary

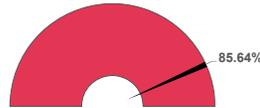
For the Period Ending December 31, 2020

Actual YTD Revenues



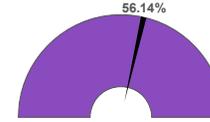
Projected YTD Revenues
66.16%

Actual YTD Local Sources



Projected YTD Local Sources
85.75%

Actual YTD State Sources



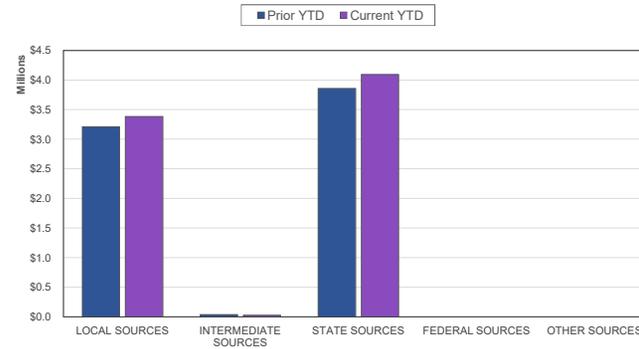
Projected YTD State Sources
56.14%

General Fund Revenues

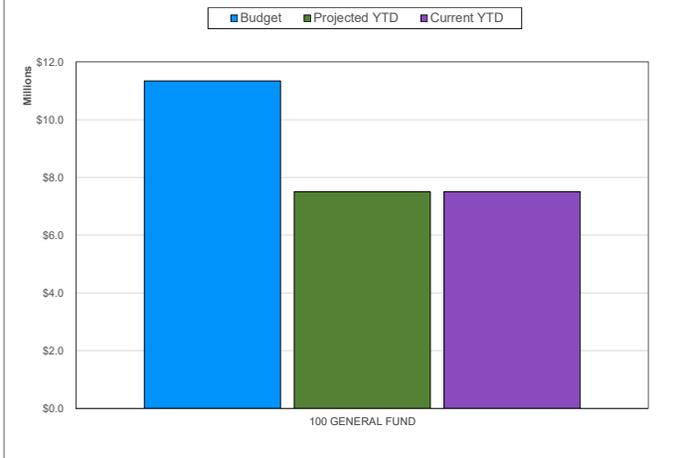
Top 10 GENERAL FUND Sources of Revenue (Year-to-Date)

State School Fund	\$4,093,349
Ad Valorem Taxes Levied By District	\$3,328,387
Resources - Beginning Fund Balance	\$1,819,360
Unrestricted Revenue	\$31,250
Interest On Investments	\$23,820
Miscellaneous	\$21,190
Penalties And Interest On Taxes	\$4,928
Fees	\$3,001
Recovery Of Prior Years' Expenditure	\$1,012
Regular Day School Tuition	\$0
Percent of Total Revenues Year-to-Date	100.00%

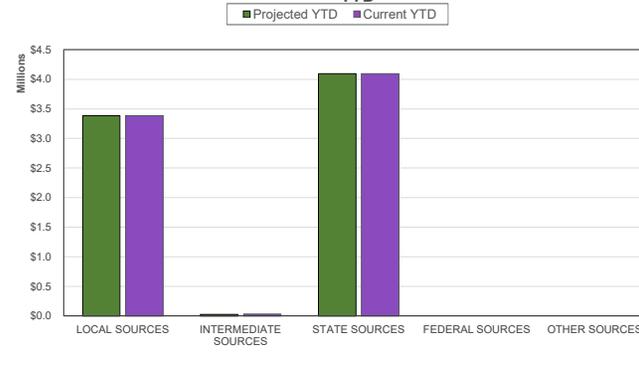
GENERAL FUND Revenue by Source | Prior YTD vs. Current YTD



Revenues by Fund | Budget / Projected YTD / Current YTD



GENERAL FUND Revenue by Source | Projected YTD vs. Current YTD



100 GENERAL FUND Expense Dashboard Summary

For the Period Ending December 31, 2020

Actual YTD Expenditures



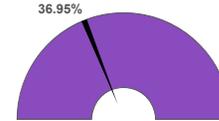
Projected YTD Expenditures
37.65%

Actual YTD Salaries/Benefits



Projected YTD Salaries/Benefits
38.44%

Actual YTD Other Objects



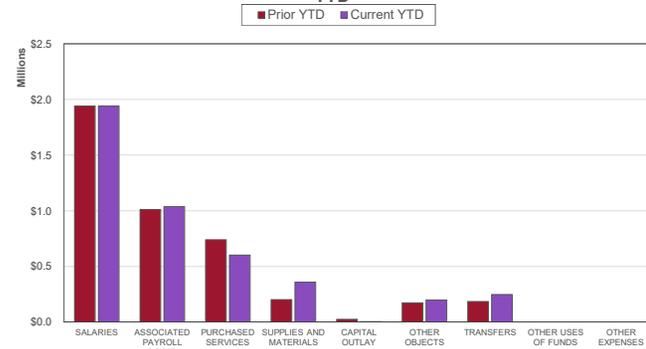
Projected YTD Other Objects
37.09%

General Fund Expenditures

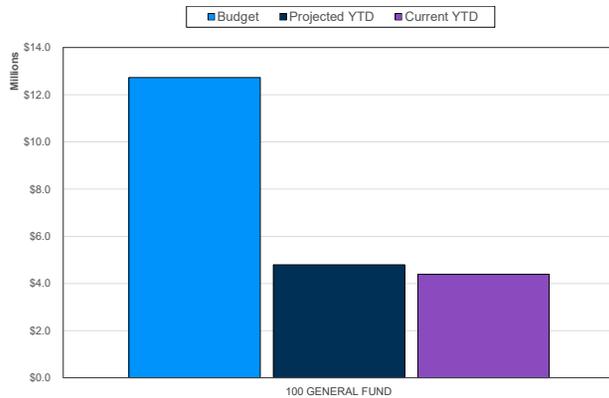
Top 10 GENERAL FUND Expenditures by Program (Year-to-Date)

Licensed Salaries	\$966,608
Employees Insurance	\$418,474
Classified Salaries	\$403,077
Administrators	\$341,387
Pers Ual Contribution	\$326,539
Instr, Prof & Tech Srvs	\$256,766
Property Insurance Premiums	\$155,738
Reimbursable Student Transportation	\$148,836
Fica/Medicare	\$143,397
Other Transfers	\$116,926
Percent of Total Expenditures Year-to-Date	74.66%

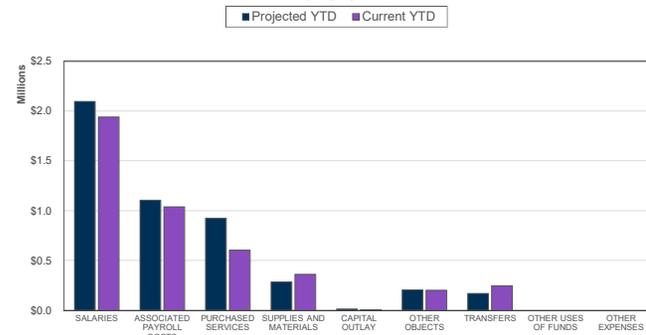
GENERAL FUND Expenditures by Object | Prior YTD vs. Current YTD



Expenditures by Fund | Budget / Projected YTD / Current YTD



GENERAL FUND Expenditures by Object | Projected YTD vs. Current YTD

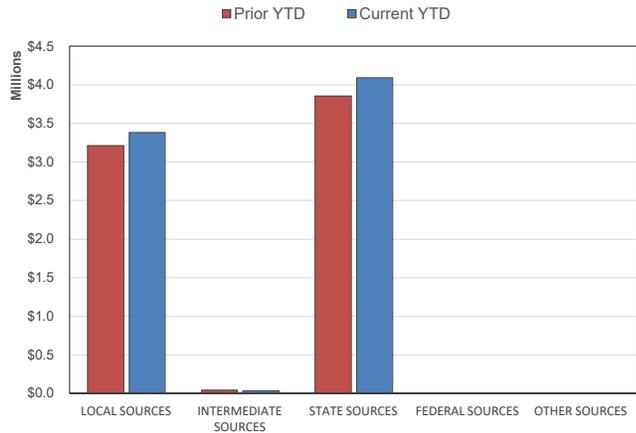


100 GENERAL FUND | Financial Summary by Object

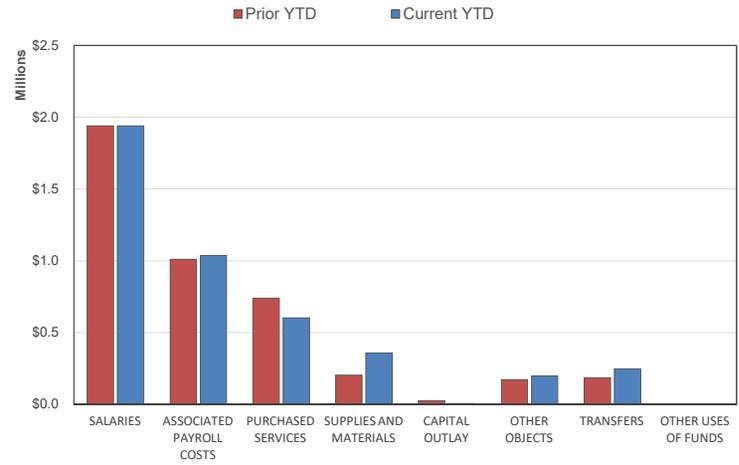
For the Period Ending December 31, 2020

	Prior YTD		Prior Year Actual	YTD % of PY Actual	Current YTD		Annual Budget	YTD % of Budget	
	\$		\$		\$				
Beginning Fund Balance	\$	1,176,211	\$	1,176,211			\$	1,380,000	
REVENUES									
Local Sources		3,213,799		3,602,219		89.22%		3,382,338	
Intermediate Sources		39,357		160,617		24.50%		31,250	
State Sources		3,855,512		6,601,037		58.41%		4,093,349	
Federal Sources		-		-		-		-	
Other Sources		-		-		-		-	
TOTAL REVENUE	\$	7,108,668	\$	10,363,873		68.59%	\$	11,344,370	66.17%
EXPENDITURES									
Salaries	\$	1,940,374	\$	4,955,049		39.16%	\$	1,940,115	
Associated Payroll Costs		1,011,224		2,691,467		37.57%		1,036,941	
Purchased Services		740,428		1,568,644		47.20%		602,999	
Supplies and Materials		202,132		294,895		68.54%		359,034	
Capital Outlay		24,400		24,400		100.00%		5,000	
Other Objects		172,245		173,630		99.20%		199,457	
Transfers		185,029		185,029		100.00%		246,926	
Other Uses of Funds		-		-		-		-	
Other Expenses		-		-		-		1,000,000	
TOTAL EXPENDITURES	\$	4,275,831	\$	9,893,114		43.22%	\$	4,390,472	34.50%
SURPLUS / (DEFICIT)	\$	2,832,837	\$	470,758			\$	3,116,465	\$(1,380,000)
ENDING FUND BALANCE	\$	4,009,048	\$	1,646,970			\$	4,935,825	\$ -

Revenues by Source | Prior YTD vs. Current YTD



Expenditures by Object | Prior YTD vs. Current YTD



Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: From Check Date: 12/01/2020 To: 12/31/2020 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900

Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
100 - GENERAL FUND		
58692	OVS	\$95.67
0	PACIFIC OFFICE AUTOMATION (LEASE)	\$3,110.00
58709	PORTLAND GENERAL ELECTRIC	\$10,860.24
0	RAEVER, CLINT R	\$50.00
58710	RAINBOW RESOURCE CENTER, INC	\$16,953.85
58693	RECOLOGY WESTERN OREGON GARBAGE	\$434.63
58711	RECOLOGY WESTERN OREGON GARBAGE	\$414.63
0	RIVAS, KAYLA M	\$74.52
58712	S & W ELECTRIC WORKS INC	\$761.67
58694	SAVVAS LEARNING COMPANY LLC	\$843.44
0	SISTO, JOANN	\$51.75
0	TAMARA DERBYSHIRE	\$205.87
0	TANYA BRAUKMAN	\$250.00
58715	THE HOME DEPOT PRO	\$6,141.16
0	UMPQUA BANK-CC	\$677.79
58716	WASHINGTON ROOFING COMPANY	\$178.96
58718	WILCO	\$56.56
58697	WILLAMETTE E.S.D.	\$3,472.98
58719	YAMHILL COUNTY HEALTH & HUMAN SERVICES	\$12,940.28
58698	ZIPLY FIBER	\$739.55
Total for 100 - GENERAL FUND		\$149,831.03
210 - KINDERGARTEN READINESS		
0	ESS WEST LLC	\$715.62
Total for 210 - KINDERGARTEN READINESS		\$715.62
211 - TITLE IA 1213		
0	NORTHWEST REGIONAL ESD	\$23,250.00

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: From Check Date: 12/01/2020 To: 12/31/2020 Voucher: ALL
 Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
Total for 211 - TITLE IA 1213		\$23,250.00
215 - MAC PROGRAM		
58719	YAMHILL COUNTY HEALTH & HUMAN SERVICES	\$0.00
Total for 215 - MAC PROGRAM		\$0.00
230 - MISC GRANTS		
58708	OFFICE OF STUDENT ACCESS & COMPLETION	\$2,000.00
Total for 230 - MISC GRANTS		\$2,000.00
233 - MEASURE 98		
0	UMPQUA BANK-CC	\$12.00
Total for 233 - MEASURE 98		\$12.00
250 - FOOD SERVICES		
58688	BRETHOWER, JEAN R	\$10.80
58705	GENERAL PARTS LLC	\$614.00
58706	GOODY MAN DISTRIBUTING INC	\$704.84
58695	SPRING VALLEY DAIRY INC	\$510.98
58713	SPRING VALLEY DAIRY INC	\$821.20
58696	SYSKO FOOD SERVICES	\$1,671.91
58714	SYSKO FOOD SERVICES	\$3,153.18
Total for 250 - FOOD SERVICES		\$7,486.91
280 - STUDENT BODY FUNDS		
0	LOWE'S COMPANIES INC.	\$695.00
58717	WESTERN ROCK RESOURCES LLC	\$2,257.41
Total for 280 - STUDENT BODY FUNDS		\$2,952.41
480 - CAPITAL CONSTRUCTION JCI		
0	JOHNSON CONTROLS	\$390,315.97
Total for 480 - CAPITAL CONSTRUCTION JCI		\$390,315.97

Yamhill-Carlton School District No. 1

Approval of Bills Report

Fiscal Year: 2020-2021

Criteria: From Check Date: 12/01/2020 To: 12/31/2020 Voucher: ALL
Report Sort: FUND From Fund: 100 To: 900 Page Break

Exclude Invoice Description

Check Number	Vendor	Amount
--------------	--------	--------

Grand Total: \$576,563.94

End of Report

Yamhill-Carlton School District No. 1

Expenditure Summary Report

Fiscal Year: 2020-2021

Criteria: Report Sort: Fund

From Date: 12/01/2020

To Date: 12/31/2020

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
UMPQUA BANK-CC						
		0	GENERAL FUND	EXECUTIVE ADMINISTRATION SERVICES	INSTR, PROF & TECH SRVS	\$250.00
		0	GENERAL FUND	FISCAL SERVICES	DUES AND FEES	\$71.34
		0	GENERAL FUND	FISCAL SERVICES	POSTAGE	\$44.05
		0	GENERAL FUND	HIGH SCHOOL PROGRAMS	PERIODICALS	\$4.00
		0	GENERAL FUND	HIGH SCHOOL-EXTRACURRICULAR	DUES AND FEES	\$95.00
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	POSTAGE	\$213.40
				Total for UMPQUA BANK-CC		\$677.79
				Total for GENERAL FUND		\$677.79
Fund: 233	MEASURE 98	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
UMPQUA BANK-CC						
		0	MEASURE 98	HIGH SCHOOL PROGRAMS	CONSUMABLE SUPPLIES & MATERIALS	\$12.00
				Total for MEASURE 98		\$12.00
					Grand Total:	\$689.79
Recap for FUND for GENERAL FUND						
100	GENERAL FUND			\$677.79		
233	MEASURE 98			\$12.00		

End of Report

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Yamhill Carlton School District Board of Directors
From: Bill Rhoades, Superintendent
Date: January 11, 2021
Re: Superintendent Report: School Reopening Status

Background Information:

Superintendent Rhoades will provide updates on the status of school reopening plans including:

- What is known regarding current and future guidance for schools from ODE/OHA
- Cohort and school schedule planning for transitioning to hybrid instruction
- A draft K-12 Phase-in timeline for reopening
- Current recommendations for planning from ODE, OHA, and OSBA
- Revisions to Health and Safety Protocols in Operational Blueprints
- Current Status of CDL and Limited In-Person Instruction
- Updates on revised Indoor and Outdoor Sports Guidance

**District Enrollment Report
December 2020**

	Female	Male	X	Total
Kindergarten	47	48		95
1st Grade	52	47		99
2nd Grade	38	41		79
3rd Grade	43	56		99
K- 3rd Subtotal:	180	192	0	372
4th-8th Subtotal:				
4th Grade	37	51		88
5th Grade	36	43		79
6th Grade	34	30		64
7th Grade	40	46		86
8th Grade	44	40		84
4th-8th Subtotal:	191	210	0	401
9th-12th Subtotal:				
9th Grade	42	40	2	84
10th Grade	29	41		70
11th Grade	26	36		62
12th Grade	29	43		72
Transition	2			2
9th – 12th Subtotal:	128	160	2	290
District Total:				
	499	562	2	1063

District Enrollment for 2020-21 School Year

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
YCES	231	229	230	228						
YCIS	291	287	276	276						
YCHS	287	290	292	290						
Alliance	255	258	266	269						
Total	1064	1064	1064	1063	0	0	0	0	0	0

YCES Enrollment for 2020-21 School Year

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	58	59	60	60						
1st Grade	62	59	60	58						
2nd Grade	51	50	49	48						
3rd Grade	60	61	61	62						
20/21 Total	231	229	230	228	0	0	0	0	0	0
19/20 Total	361.5	364.75	365.75	360.75	362.75	360.5	357.75	363.75	366.75	365.75
18/19 Total	336	337	337	337	332	332	329.75	331.75	332	331

YCIS Enrollment for 2020-21 School Year

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
4th Grade	57	53	52	52						
5th Grade	59	56	56	56						
6th Grade	47	44	45	45						
7th Grade	61	62	60	60						
8th Grade	67	72	63	63						
20/21 Total	291	287	276	276	0	0	0	0	0	0
19/20 Total	308.25	311.5	310.5	312.5	306.5	302.5	302.5	306.5	306.5	306.5
18/19 Total	325	310	312	310	310	305	304	304.75	304	303

YCHS Enrollment for 2020-21 School Year

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Transition	2	2	2	2						
9th Grade	84	83	84	84						
10th Grade	70	72	71	70						
11th Grade	62	63	62	62						
12th Grade	72	70	73	72						
20/21 Total	290	290	292	290	0	0	0	0	0	0
19/20 Total	299	300	298	295	295	290	286	287	284	284
18/19 Total	277	277	279	281	278	281	279	274	275	261

Alliance Academy Enrollment 2020-21

	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Kindergarten	34	34	35	35						
1st Grade	36	39	40	41						
2nd Grade	27	29	30	31						
3rd Grade	33	35	38	37						
4th Grade	32	34	34	36						
5th Grade	21	22	23	23						
6th Grade	18	19	19	19						
7th Grade	27	25	26	26						
8th Grade	27	21	21	21						
20/21 Total	255	258	266	269	0	0	0	0	0	0
19/20 Total	91.25	90.75	90.75	91.75	88.75	90	87.75	87.75	87.75	87.75
18/19 Total	88	89	94	94	99	105	105.5	105.5	103	103

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Board of Directors
From: Tami Zigler, Business Manager
Date: January 14, 2021
Re: Authorization for Disposal of Surplus Property

Background Information:

The Yamhill Carlton School District has identified an asset that is no longer needed within the District and is requesting disposal of this item. The item is a 60 quart Hobart Mixer located at the Yamhill Campus Café. There are currently two mixers and the smaller mixer is more appropriate for our District as recommended by the Nutrition Director, Gia Saporito.

Recommendation:

I recommend approval of this item to declare as surplus and allow the District to dispose of the item by soliciting offers.

Requested Action: I move to declare the 60 quart Hobart Mixer as surplus and allow the District to dispose of the item by soliciting offers.



Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Board of Directors – Yamhill Carlton School District
From: Tami Zigler, Business Manager
Date: January 14, 2021
Re: Property Line Adjustment / Land Deeds

BACKGROUND INFORMATION

The District sold the land in Yamhill, formerly known as Murray’s addition in January 2020. During the sale, it was agreed that the District would deed a portion of property to the City of Yamhill for a water detention area and path from the new development to the school property. In order for this to happen, there are 3 documents that will need to be signed in the following order.

1. A property line adjustment has been recorded to carve out the section for the water treatment area into Parcel 3 and adjust the lines in Parcel 2. The Bargain and Sale Deed for Property Line Adjustment needs to be signed. This may be separated into 3 Deed documents based on the 3 Exhibits, information is pending.
2. Board needs to declare Parcel 3 as surplus property. Once the Deed(s) have been filed with First American Title, another document will be created to sign to transfer the revised Parcel 3 to the City of Yamhill.
3. Surveyor will develop description for trail easement to be filed and document will be created for signature.

RECOMMENDATIONS

In the effort of time, I recommend the Board declare the revised Parcel 3 as surplus property and authorize the Superintendent and/or Business Manager to sign the Deed(s) as mentioned above and the follow-up documents transferring Parcel 3 to the City of Yamhill and the easement for the trail, which will be maintained by the City of Yamhill.

PROPOSED ACTION:

I move to declare the revised Parcel 3, as surplus and give authority to the Superintendent and/or Business Manager to sign the necessary documents as noted.

Mission

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To: Yamhill Carlton School District Board of Directors
From: Bill Rhoades, Superintendent
Date: January 11, 2021
Re: Recommendation to Approve Policy and Administrative Rule Updates

Background Information:

The Oregon School Board Association presented recommended policy and administrative rule updates in November. Policies have been reviewed, presented to the Board in December for a 1st reading, and updates are now presented to the Board for approval. The updates are based on changes in legislation and/or agency/industry rules. Administrative Rule updates are presented for review and information.

The administrative rules reviewed and updated include:

GCBDA/GDBDA-AR(1) – Federal Family and Medical Leave/State Family Medical Leave,
GCBDA/GDBDA-AR(2) – Request for Family and Medical Leave,
GCBDA/GDBDA-AR(4) – Sample Designation Letter to Employee – FMLA/OFLA Leave,

These rule updates are based primarily on a temporary BOLI rule becoming permanent. The rule provides sick leave to include absence to care of an employee’s child whose school or child care provider has been closed in conjunction with a statewide public health emergency declared by a public health official.

Policy Updates Include:

JB-Equal Educational Opportunity

Updates language to coordinate with our Sexual Harassment Policy and to remove duplicate language.

IJ-School Counseling Program

Updated to reflect new legislation revised to say that school districts shall provide a comprehensive school counseling program supporting students’ academic, career, and

personal and social development. It also identifies who are designated as persons qualified by law and rule to design and deliver the program.

JFCM-Threats of Violence

Equity, access, and opportunity lenses have been applied and are reflected in the updated language. The current policy was last updated in 2006.

Recommendation: Staff recommends that the Board adopt recommended updates for policies JB, IJ, and JCFM.

Yamhill-Carlton School District 1

Code: GCBDA/GDBDA-AR(1)
Revised/Reviewed: 10/09/06; 5/12/08; 2/13/12;
12/14/15;

Federal Family and Medical Leave/State Family Medical Leave *

Coverage

The federal Family and Medical Leave Act (FMLA) applies to districts with 50 or more employees within 75 miles of the employee's work site, based on employment during each working day during any of the 20 or more workweeks in the calendar year in which the leave is to be taken, or in the calendar year preceding the year in which the leave is to be taken. The 50 employee test does not apply to educational institutions for determining employee eligibility.

The Oregon Family Leave Act (OFLA) and the Oregon Military Family Leave Act (OMFLA) applies to districts that employ 25 or more part-time or full-time employees in Oregon, based on employment during each working day during any of the 20 or more workweeks in the calendar year in which the leave is to be taken, or in the calendar year immediately preceding the year in which the leave is to be taken.

Employee Eligibility

FMLA applies to employees who have worked for the district for at least 12 months (not necessarily consecutive) and worked for at least 1,250 hours during the 12-month period immediately preceding the start of the leave.

An employee who has previously qualified for and has taken some portion of FMLA leave may request additional FMLA leave within the same leave year. In such instances, the employee need not requalify as an eligible employee, if the additional leave applied for is in the same leave year and for the same condition.

OFLA applies to employees who work an average of 25 hours or more per week during the 180 calendar days or more immediately prior to the first day of the start of the requested leave.¹ For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins. There is no minimum average number of hours worked per week when determining employee eligibility for parental leave.

An employee who has previously qualified for and has taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. In such instances, the employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

¹ The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA

1. A female employee who has taken 12 weeks of pregnancy disability leave need not requalify leave in the same leave year for any other purpose;
2. An employee who has taken 12 weeks of parental leave need not requalify to take an additional 12 weeks in the same leave year for sick child leave; and
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason.

OMFLA applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

In determining if an employee has been employed for the preceding 180 calendar days, when applicable, the employer must consider days, e.g., paid or unpaid, an employee is maintained on payroll for any part of a work week. Full-time public school teachers who have been maintained on payroll by a district for 180 consecutive calendar days are thereafter deemed to have been employed for an average of at least 25 hours per week during the 180 days immediately preceding the start date of the OFLA leave. This provision is eligible for rebuttal if for example, the employee was on a nonpaid sabbatical.

In determining average workweek, the employer must count the actual hours worked using the Fair Labor Standards Act (FLSA) guidelines.

Qualifying Reason

Eligible employees may access FMLA leave for the following reasons:

1. Serious health condition of the employee or the employee's covered family member:
 - a. Inpatient care;
 - b. Continuing treatment;
 - c. Chronic conditions;
 - d. Permanent, long-term or terminal conditions;
 - e. Multiple treatments;
 - f. Pregnancy and prenatal care.
2. Parental leave² (separate from eligible leave as a result of a child's serious health condition):
 - a. Bonding with and the care for the employee's newborn (within 12 months following birth);
 - b. Bonding with and the care for a newly adopted or newly placed foster child under the age of 18 (within 12 months of placement);
 - c. Care for a newly adopted or newly placed foster child over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
 - d. Time to effectuate the legal process required for placement of a foster child or the adoption of a child.

² Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

3. Military Caregiver Leave: leave for the care for spouse, son, daughter or next-of-kin who is a covered servicemember/veteran with a serious injury or illness;
4. Qualifying Exigency Leave: leave arising out of the foreign deployment of the employee's spouse, son, daughter or parent.

Eligible employees may access OFLA for the following reasons:

1. Serious health condition of the employee or the employee's covered family member:
 - a. Inpatient care;
 - b. Continuing treatment;
 - c. Chronic conditions;
 - d. Permanent, long-term or terminal conditions;
 - e. Multiple treatments;
 - f. Pregnancy and prenatal care.
2. Parental leave (separate from eligible leave as a result of the child's serious health condition):
 - a. Bonding with and the care for the employee's newborn (within 12 months following birth);
 - b. Bonding with and the care for a newly adopted or newly placed foster child under the age of 18 (within 12 months of placement);
 - c. Care for a newly adopted or newly placed foster child over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
 - d. Time to effectuate the legal process required for placement of a foster child or the adoption of a child.
3. Sick Child Leave: leave for non-serious health conditions of the employee's child. For OFLA, sick child leave includes absence to care for an employee's child whose school or child care provider has been closed³ in conjunction with a statewide public health emergency declared by a public health official.⁴
4. Bereavement Leave: leave related to the death of a covered family member.⁵

³ "Closure" for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child's school or child care provider. OAR 839-009-0210(4).

⁴ The district may request verification of the need for sick child leave due to a closure during a statewide emergency. Verification may include:

1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable; and
3. A statement from the employee that no other family member of the child is willing and able to care for the child. With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

⁵ Bereavement leave under OFLA must be completed within 60 days of when the employee received notice of the death.

5. Eligible employees may access OMFLA for the purpose of spending time with a spouse or same-gender domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.
6. The eligibility of an employee who takes multiple leaves for different qualified reasons during the same district designated leave period may be reconfirmed at the start of each qualified leave requested.

Definitions

1. Family member:

a. For the purposes of FMLA, “family member” means:

- (1) Spouse⁶;
- (2) Parent;
- (3) Child; or
- (4) Persons who are “in loco parentis”.

b. For the purposes of OFLA, “family member” means:

- (1) Spouse;
- (2) Registered, same-gender domestic partner;
- (3) Parent;
- (4) Parent-in-law;
- (5) Parent of employee’s registered, same-gender domestic partner;
- (6) Child;
- (7) Child of employee’s registered, same-gender domestic partner;
- (8) Grandchild;
- (9) Grandparent; or
- (10) Persons who are “in loco parentis”.

2. Child:

- a. For the purposes of FMLA, “child” means a biological, adopted or foster child, a stepchild, a legal ward or a child of a person standing “in loco parentis”, who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental impairment.
- b. For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, “child” means the employee’s son or daughter on covered active duty regardless of that child’s age.
- c. For the purposes of OFLA, “child” means a biological, adopted, foster child or stepchild of the employee, the child of the employee’s same-gender domestic partner, or a child with whom the employee is or was in a relationship of “in loco parentis”.

⁶ “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage. For OFLA, spouse also includes same-sex individuals with a Certificate of Registered Domestic Partnership.

d. For the purposes of parental and sick child leave under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

- a. For the purposes of FMLA, “in loco parentis” means persons with day-to-day responsibility to care for and financially support a child, or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- b. For the purposes of OFLA, “in loco parentis” means person in the place of the parent having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

4. Next of kin:

For the purposes of FMLA and Military Caregiver Leave under FMLA, “next of kin” means the nearest blood relative other than the service member’s spouse, parent, son or daughter in the following order of priority (unless otherwise designated in writing by the service member):

- a. Blood relatives who have been granted legal custody of the service member by court decree or statutory provisions;
- b. Brothers or sisters;
- c. Grandparents;
- d. Aunts and uncles; and
- e. First cousins.

5. Covered service members:

For the purposes of Military Caregiver Leave under FMLA, “covered service member” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is receiving medical treatment, recuperation or therapy, or is in outpatient status, or is on the temporary disability retire list for a serious injury or illness.

6. Covered veteran:

For the purposes of Military Caregiver Leave under FMLA, “covered veteran” means a veteran who is undergoing medical treatment, recuperation or therapy for a serious injury or illness provided they were:

- a. A member of the Armed Forces (including a member of the National Guard or Reserves);
- b. Discharged or released under conditions other than dishonorable; and
- c. Discharged within the five-year period before the eligible employee first takes FMLA, Military Caregiver Leave.

Leave Period

For the purposes of calculating an employee’s leave period, the district will use [the calendar year] [any fixed 12-month “leave year”] [the 12-month period measured forward from the date the employee’s leave begins] [a “rolling” 12-month period measured backward from the date the employee uses any family and

medical leave]. The same method for calculating the 12-month period for FMLA and OFLA leave entitlement shall be used for all employees. However, in all instances, the leave period for the purposes of OMFLA and Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district's designated 12-month leave period described above.

Leave Duration

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district's designated leave period⁷. Spouses who work for the district may be limited to a combined 12 weeks of FMLA leave during the district's designated leave period when the purpose of the leave is for the birth of a child or to care for a child after birth, placement of an adopted or foster child or the care for an adopted or foster child after placement, or to care for the employee's parent's serious medical condition. Except in specific and unique instances, all qualified leave under FMLA counts toward an employee's leave entitlement within the district's designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district's designated leave period. However, a woman is entitled to an additional, full 12 weeks of parental leave during the district's designated leave period following the birth of a child regardless of how much OFLA qualified leave she has taken prior to the birth of such child during the district's designated leave period. Likewise, an employee who uses the full 12 weeks of parental leave during the district designated leave period, will be entitled to an additional 12 weeks of sick child leave under OFLA during the district's designated leave period for the purpose of caring for a child(ren) with a non-serious health condition requiring home care.⁸ Unlike FMLA, OFLA does not combine the leave entitlement for spouses working for the district. However, under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.⁹

For the purposes of OMFLA, an eligible employee is entitled to 14 days of leave per call or order to active duty or notification of a leave from deployment. When an employee also meets the eligibility requirements of OFLA, the duration of the OMFLA leave counts toward that employee's leave entitlement during the district's designated leave period.

Except as otherwise noted above, qualified leave under FMLA and OFLA for an eligible employee will run concurrently during the district's designated leave period.

⁷ An eligible employee taking Military Caregiver Leave under FMLA is entitled to up to 26 weeks of leave in the 12-month period beginning with the first day of such leave and regardless of any FMLA leave taken previously during the district's leave period. However, once the 12-month period begins for the purposes of Military Caregiver Leave under FMLA, any subsequent FMLA qualified leave, regardless of reason for such leave, will count toward the employee's 26-week entitlement under Military Caregiver Leave under FMLA.

⁸ Sick child leave under OFLA need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

⁹ Exceptions to the ability to require family members from taking OFLA qualified leave at different times are when 1) employee is caring for the other employee who has a serious medical condition; 2) one employee is caring for a child with a serious medical condition when the other employee is suffering a serious medical condition; 3) each family member is suffering a serious medical condition; 4) each family member wants to take Bereavement Leave under OFLA; and 5) the employer allows the family members to take concurrent leave.

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12¹⁰. If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 weeks worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek¹¹. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

Intermittent Leave

With the exception of parental leave which must be taken in one continuous block of time, an eligible employee is permitted under FMLA and OFLA to take intermittent leave for any qualifying reason.

Intermittent leave is taken in multiple blocks of time (i.e., hours, days, weeks, etc.) rather than in one continuous block of time and/or requires a modified or reduced work schedule. For OFLA this includes but not limited to sick child leave taken requiring an altered or reduced work schedule because the intermittent or recurring closure of a child's school or child care provider due to a statewide public health emergency declared by a public health official.

When an employee is eligible for OFLA leave, but not FMLA leave, the employer:

1. May allow an exempt employee, as defined by state and federal law, with accrued paid time off to take OFLA leave in blocks of less than a full day; but
2. May not reduce the salary of an employee who is taking intermittent leave when they do not have accrued paid leave available. To do so would result in the loss of exemption under state law.

An employee's FMLA and/or OFLA intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Holidays or days in which the district is not in operation, are not counted against the eligible employee's intermittent OFLA leave period unless the employee was scheduled and expected to work on any such day.

Alternate Work Assignment

The district may transfer an employee recovering from a serious health condition to an alternate position which accommodates the serious health condition provided:

¹⁰ For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

¹¹ For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreement;
4. The transfer is compliant with state and federal law, including but not limited to the protections provided for in FMLA and/or OFLA; and
5. The transfer is not used to discourage the employee from taking FMLA and/or OFLA leave for a serious health condition or to create a hardship for the employee.

The district may transfer an eligible employee who is on a foreseeable intermittent FMLA and/or OFLA leave to another position with the same or different duties to accommodate the leave, provided:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreements;
4. The transfer is compliant with state and federal law, including but not limited to the protections provided for in FMLA and/or OFLA;
5. The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
6. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position, and as a result the employee works fewer hours than the employee was working in the original position, the employee's FMLA and/or OFLA leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

When an employee is transferred to alternate position as described above but such transfer does not result in a reduced schedule, time worked in any such alternate position shall not be considered for the purpose of FMLA and/or OFLA leave. An employee working in an alternate position retains the right to return to the employee's original position unless all FMLA and/or OFLA leave taken in that leave year plus the period of time worked in the alternate position exceeds 12 weeks.

Special Rules for School Employees

For the purposes of FMLA, "school employee" means those whose principal function is to teach and instruct students in a class, a small group or an individual settlement. Athletic coaches, driving instructors and special education assistants, such as interpreters for the hearing impaired, are included in this definition. This definition does not apply to teacher assistants or aides, counselors, psychologist, curriculum specialists, cafeteria workers, maintenance workers or bus drivers.

For the purposes of OFLA, “school employee” means employees employed principally as instructors in public kindergartens, elementary schools, secondary schools or education service districts.

FMLA and/or OFLA leave that is taken for a period that ends with the school year and begins with the next semester is considered consecutive rather than intermittent. In any such situation, the eligible school employee will receive any benefits during the break period that employees would normally receive if they had been working at the end of the school year.

1. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days

When the qualified leave is foreseeable, will encompass more than 20 percent of the eligible school employee’s regular work schedule during the leave period, and the purpose of such leave is to care for a family member with a serious medical condition, for a servicemember with a serious medical condition or because of the employee’s own serious medical condition, the district may require the eligible school employee to:

- a. Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
- b. Temporarily transfer the eligible school employee to an alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee’s original position.

2. Limitation on Leave Near the End of the School Year

When an eligible school employee requests leave near the end of the school year, the district may require the following:

- a. When the qualified leave begins more than five weeks before the end of the school year:
 - (1) For the purposes of FMLA leave, the eligible school employee may be required to continue taking leave until the end of the school year provided:
 - (a) The leave will last at least three weeks; and
 - (b) The employee would return to work during the three-week period before the end of the term.
 - (2) For the purposes of OFLA leave, if the reason for the leave is because of the eligible school employee’s own serious health condition, the eligible school employee may be required to remain in leave until the end of the school year, provided:
 - (a) The leave will last at least three weeks; and
 - (b) The employee’s return to work would occur within three weeks of the end of the school year.
- b. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within five weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a service member, the eligible school employee may be required to remain on leave until the end of the school year provided:

- (1) The leave will last more than two weeks; and
 - (2) The employee would return to work during the two-week period before the end of the school year.
- c. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within three weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a service member, the eligible school employee may be required to remain on leave until the end of the school year provided the length of the leave will last more than five working days.

If the district requires an eligible school employee to remain on leave until the end of the school year as described above, additional leave required by the employer until the end of the school year shall not count against the eligible school employee's leave entitlement.

Paid/Unpaid Leave

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Subject to any related provisions in any applicable collective bargaining agreement,¹²[an employee may elect to use any available accrued paid leave including personal and sick leave, or available accrued vacation leave during the leave period.] [the district requires the eligible employee to use any available accrued sick leave, vacation or personal leave days (or other available paid time established by Board policy(ies) and/or collective bargaining agreement) in the order specified by the district and before taking FMLA and/or OFLA leave without pay during the leave period.] [the district requires the eligible employee to use any available accrued paid leave, including personal and sick leave or available accrued vacation leave before taking FMLA and/or OFLA leave without pay during the leave period. The employee may select the order in which the available paid leave is used.]

The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and, if required by the district, that available accrued paid leave shall be used during the leave period. In the event the district is aware of an OFLA or FMLA qualifying exigency, the district shall notify the eligible employee of its intent to designate the leave as such regardless of whether a request has been made by the eligible employee. Such notification will be given to the eligible employee prior to the commencement of the leave or within two working days of the employee's notice of an unanticipated or emergency leave, whichever is sooner.

When the district does not have sufficient information to make a determination of whether the leave qualifies as FMLA or OFLA leave, the district will provide the required notice promptly when the information is available but no later than two working days after the district has received the information. Oral notices will be confirmed in writing no later than the following payday. If the payday is less than one week after the oral notice is given, written notice will be provided no later than the subsequent payday.

Eligible employees who request OMFLA leave shall not be required to use any available accrued paid time off during the OMFLA leave period.

¹² [The district must choose one of the following from the three available bracketed options to complete this paragraph, and delete the other two.]

Benefits and Insurance

When an eligible employee returns to work following a FMLA or OFLA qualified leave, the employee must be reinstated to the same position the employee held when the leave commenced, or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment.

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working. The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

For the purposes of FMLA and OFLA, the district will continue to pay the employer portion of the eligible employee's group health insurance contribution (if applicable) during the qualified leave period. The eligible employee is required to pay the employee portion of any such group health insurance contribution as a condition of continued coverage.

For the purposes of FMLA qualified leave, the district's obligation to maintain the employee's group health insurance coverage will cease if the employee's contribution is remitted more than 30 calendar days late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

For the purposes of OMFLA, the eligible employee is entitled to a continuation of benefits.

Fitness-for-Duty Certification

Prior to the reinstatement of an employee following a leave which was the result of the employee's own serious health condition, the district may require the employee to obtain and present a Fitness-for-Duty Certification. The certification will specifically address the employee's ability to perform the essential functions of the employee's job as they relate to the health condition that was the reason for the leave. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA and/or OFLA leave. Failure to provide the certification may result in a delay or denial of reinstatement.

For the purposes of FMLA qualified leave, any costs associated with obtaining the fitness-for-duty certification shall be borne by the employee.

For the purposes of OFLA qualified leave, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

If the leave is qualified under both FMLA and OFLA, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

Application

Under federal and state law, an eligible employee requesting FMLA and/or OFLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the

eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

The district may request additional information to determine that the requested leave qualifies as FMLA and/or OFLA leave. The district may designate the employee as provisionally on FMLA and/or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take FMLA and/or OFLA leave must follow the employer's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means the employee must comply with the employer's normal call-in procedures except in limited and under unique circumstances. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.

For the purposes of OFLA, an eligible employee is required to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time. Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

When an employee fails to give advance notice for both the FMLA and OFLA above, the district must choose the remedy that is most advantageous to the employee.

In all cases, proper documentation must be submitted no later than three working days following the employee's return to work.

Medical Certification

The district [may] [shall] require an eligible employee to provide medical documentation, when appropriate, to support the stated reason for such leave. The district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. If the employee provides less than 30 days' notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

The district may request re-certification of a condition when the minimum duration of a certification expires if continued leave is requested. If the certification does not indicate a duration or indicates that it is ongoing, the district may request re-certification at least every six months in connection with an absence.

Under federal law, a second medical opinion may be required whenever the district has reason to doubt the validity of the initial medical opinion. The health care provider may be selected by the district. The provider shall not be employed by the district on a regular basis. Should the first and second medical certifications differ, a third opinion may be required. The district and the employee will mutually agree on the selection of the health care provider for a third medical certification. The third opinion will be final. Second and third opinions and the actual travel expenses for an employee to obtain such opinions will be paid for by the district.

Second and Third Opinions

1. For the purposes of FMLA, the district may designate a second health care provider, but that person cannot be utilized by the district on a regular basis except in rural areas where health care is extremely limited. If the opinions of the employee's and the district's designated health care provider(s) differ, the district may require a third opinion at the district's expense. The third health care provider must be designated or approved jointly by the employee and the district. This third opinion shall be final and binding.
2. For the purposes of OFLA, and except for leave related to sick child leave under OFLA, the district may require the employee to obtain a second opinion from a health care provider designated by the district. If the first and second verifications conflict, the employer may require the two health care providers to jointly designate a third health care provider for the purpose of providing a verification. This third verification shall be final and binding.

Notification

Any notice required by federal and state laws explaining employee rights and responsibilities will be posted in all staff rooms and the district office. Additional information may be obtained by contacting the [superintendent] [personnel director].

Record Keeping/Posted Notice

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

The district will post notice of FMLA and OFLA leave requirements.

Federal vs. State Law

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law; and that OFLA and FMLA leave entitlements run concurrently. State law requires that FMLA and OFLA leave entitlements run concurrently when possible.

For example, due to differences in regulations, an eligible employee who takes OFLA leave after 180 days of employment, but before they are eligible for FMLA leave, is still eligible to take a full 12 workweeks of FMLA leave after meeting FMLA's eligibility requirements. Thereafter, any eligible leave period will run concurrently, when appropriate.

EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

Basic Leave Entitlement

FMLA requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or child birth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee's job.

Military Family Leave Entitlements

Eligible employees with a spouse, son, daughter, or parent on covered active duty or call to covered active duty status may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is: (1) a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness*; or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness*.

***The FMLA definition of "serious injury or illness" for current servicemembers and veterans are distinct from the FMLA definition of "serious health condition".**

Benefits and Protections

During FMLA leave, the employer must maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Eligibility Requirements

Employees are eligible if they have worked for a covered employer for at least 12 months, have 1,250 hours of service over the previous 12 months, and if at least 50 employees are employed by the employer within 75 miles.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a

chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Substitution of Paid Leave for Unpaid Leave

Employees may choose or employers may require use of accrued paid leave while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the employer's normal paid leave policies.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days' notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer's normal call-in procedures.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the employer if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

Employer Responsibilities

Covered employers must inform employees requesting leave whether they are eligible under FMLA. If they are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the employer must provide a reason for the ineligibility. Covered employers must inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the employer determines that the leave is not FMLA-protected, the employer must notify the employee.

Unlawful Acts by Employers

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under FMLA; and
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer. FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.

For additional information:

1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627

WWW.WAGEHOUR.DOL.GOV

U.S. Department of Labor | Wage and Hour Division

Yamhill-Carlton School District 1

Code: GCBDA/GDBDA-AR(2)

Revised/Reviewed:

Request for Family and Medical Leave

Employee Request for Family and Medical Leave (FMLA) and/or Oregon Family Leave (OFLA)

PLEASE PRINT

Where the need for the leave may be anticipated, written request for family and medical leave must be made, if practical, at least 30 days prior to the date the requested leave is to begin. Failure to request leave in a timely manner could result in either the leave being postponed or the amount of leave available reduced up to three weeks.

Name _____ Effective date of the leave _____

Department _____ Title _____

Status: Full-time Part-time Temporary

Hire date _____ Length of service _____

Have you taken a family leave in the past 12 months? Yes No

If yes, how many work days? _____ Reason for leave _____

I request family or medical leave for one or more of the following reasons:¹

1. Because of the birth of my child and to care for him or her. (District: Use GCBDA/GDBDA-AR(3)(A) Certification Form)

Expected date of birth _____ Actual date of birth _____
Leave to start _____ Expected return date _____

2. Because of the placement of a child with me for adoption or foster care. (District: Use GCBDA/GDBDA-AR(3)(A) Certification Form)

Age of child _____ Date of placement _____
Leave to start _____ Expected return date _____

3. To care for a family member² with a serious health condition. (District: Use GCBDA/GDBDA-AR(3)(B) Certification Form)

Leave to start _____ Expected return date _____

¹ A physician's certification may be required to support a request for family and medical leave. In addition, a fitness-for-duty certification may be required before reinstatement following the leave.

² "Family member," for purposes of FMLA and OFLA leave, means the spouse, custodial parent, noncustodial parent, adoptive parent, stepparent or foster parent, biological parent, child of the employee (biological, adopted, foster or step child, a legal ward or child of the employee standing in loco parentis) or a person with whom the employee is or was in a relationship of "in loco parentis." Additionally, when defining "family member" under OFLA (but not FMLA leave), the definition includes a grandparent, grandchild, parents-in-law or the parents of the employee's registered domestic partner.

Please check one: Spouse³ Child Parent Individual who was in *loco parentis* when the employee was a child Parent-in-law or the parent of the employee's registered domestic partner (OFLA leave only) Custodial parent Noncustodial parent Adoptive parent Stepparent Foster parent Grandparent (OFLA leave only) Grandchild (OFLA leave only).

Please state name and address of relation:

Name _____ Address _____

Does the condition render the family member unable to perform daily activities? _____

4. Sick child leave due to the closure of a child's school or child care provider.
5. For a serious health condition which prevents me from performing my job functions. (District: Use GCBDA/ GDBDA-AR(3)(A) Certification Form)

Describe _____

Leave to start _____ Expected return date _____

Regarding 3 or 4 above, request intermittent (reduced workday hours) or reduced leave (fewer workdays each workweek) schedule or alternate duty (if applicable, subject to employer's approval). Please describe schedule of when you anticipate you will be unavailable to work: _____

6. To care for a child with a condition requiring home care which does not meet the definition of serious health condition and is not life threatening or terminal (OFLA leave only).
7. A qualifying exigency arising from an employee's spouse, son, daughter, or parent who is a covered servicemember as defined in GCBDA/GDBDA-AR(1), or leave for the spouse per each deployment of the spouse when the spouse has either been notified of an impending call to active duty, has been ordered to active duty, or has been deployed or on leave from deployment. (District: Use GCBDA/GDBDA-AR(3)(C) Certification Form)
8. To care for a spouse, son, daughter, parent, or next of kin⁴ who is a covered servicemember with a serious illness or injury incurred in the line of duty or active duty in the armed forces. Has leave been taken for the same servicemember and the same injury? Yes No (District: Use GCBDA/GDBDA-AR(3)(D) Certification Form) If yes, when was the leave taken and for how many work days? _____
9. For the death of a family member (OFLA only).

I understand that [I may use any available accrued paid leave, including personal and sick leave or available accrued vacation leave during the leave period.] [the district requires me to use any available accrued sick leave, vacation, personal leave days or other available paid time established by Board policy(ies) and/or collective bargaining agreement) in the order specified by the district and before taking leave without pay during the leave period.] [I am required to use any available accrued paid leave, including personal and sick leave or available accrued vacation leave before taking FMLA and/or OFLA leave without pay during the leave period. I may select the order in which the available paid leave is used.]

If my request for a leave is approved, it is my understanding that without an authorized extension when the need for an extension could be anticipated, I must report to duty on the first workday following the date my leave is

³ "Spouse" means individuals in a marriage including "common law" marriage and same-sex marriage. For OFLA, spouse also includes same-sex individuals with a Certificate of Registered Domestic Partnership.

⁴ "Next of kin" means the nearest blood relative of the eligible employee.

scheduled to end. I understand that failure to do so will constitute unequivocal notice of my intent not to return to work and the district may terminate my employment. (A fitness-for-duty certification may be required.)

I authorize the district to deduct from my paychecks any employee contributions for health insurance premiums, life insurance or long-term disability insurance which remain unpaid after my leave, consistent with state and/or federal law.

I have been provided a copy of the district's family and medical leave policy and a copy of my rights and responsibilities under the Family Medical Leave Act leave request form.

Signature of Employee: _____ Date: _____

Yamhill-Carlton School District 1

Code: GCBDA/GDBDA-AR(4)

Revised/Reviewed:

FMLA/OFLA Eligibility Notice to Employee

DATE: _____

TO: _____
(Employee's name)

FROM: _____
(Name of appropriate employer representative)

SUBJECT: Request for FMLA and/or OFLA Leave

On _____ (date) you notified us of your need to take family/medical leave due to:

1. _____ The birth of your child or the placement of a child with you for adoption or foster care;
2. _____ A serious health condition that makes you unable to perform the essential functions of your job;
3. _____ A serious health condition of your spouse¹, child (including the biological, grandchild, adopted or foster child or stepchild of an employee or a child with whom the employee is or was in a relationship of "in loco parentis"), parent (biological parent of an employee or an individual who stood "in loco parentis" to an employee when the employee was a child), grandparent (OFLA leave only), parent-in-law or the parent of an employee's registered domestic partner (OFLA leave only), custodial parent, noncustodial parent, adoptive parent, foster parent for which you are needed to provide care;
4. _____ Sick child leave due to the closure of a child's school or child care provider;
5. _____ An illness or injury to your child which requires home care but is not a serious health condition (OFLA leave only);
6. _____ A qualifying exigency arising from a spouse, child or parent in the Armed Forces on covered active duty, or in the National Guard or Reserves on covered active duty;
7. _____ Your spouse has been notified of an impending call to active duty, has been ordered to active duty or has been deployed or on leave from deployment;
8. _____ A serious illness or injury, incurred in the line of duty, of a covered service member who is your spouse, child, parent or next of kin;
9. _____ For the death of a family member (OFLA only).

¹ "Spouse" means individuals in a marriage, including "common law" marriage and same-sex marriage. For OFLA, spouse also includes same-sex individuals with a Certificate of Registered Domestic Partnership.

You notified us that you need this leave beginning on _____ (date) and that you expect leave to continue until on or about _____ (date). The FMLA requires that you notify the district as soon as possible if dates of scheduled leave changes or are extended, or were initially unknown.

Except as explained below, you have a right under the FMLA and/or OFLA for up to 12 workweeks of unpaid leave in a 12-month period for the reasons listed above.² The district will use [the calendar year] [any fixed 12-month “leave year”] [the 12-month period measured forward from the date the employee’s leave begins] [a “rolling” 12-month period measured backward from the date the employee uses any family medical leave]. FMLA leave and OFLA leave generally run concurrently. In order to care for an injured service member, you are entitled to up to 26 weeks of leave in a single 12-month period.

Also, your health benefits under FMLA and OFLA must be maintained during any period of unpaid leave under the same conditions as if you continued to work, including you continuing to pay the same portion of the premiums you currently pay. You will be reinstated to the same position, or in some cases under state or federal law, to an equivalent position.

If you do not return to work following FMLA and/or OFLA leave for a reason other than: (1) the continuation, recurrence or onset of a serious health condition which would entitle you to FMLA and/or OFLA; or (2) other circumstances beyond your control, you may be required to reimburse the district for health insurance premiums paid on your behalf during your FMLA and/or OFLA leave.

This is to inform you that (*check appropriate boxes, explain where indicated*):

1. You are eligible not eligible for leave under FMLA OFLA both FMLA and OFLA.
2. The requested leave may be counted against your annual FMLA leave entitlement OFLA leave entitlement FMLA and OFLA leave entitlements.
3. You will will not be required to furnish a medical certification of a serious health condition. If required, you must furnish the certification by _____ (date) (must be at least 15 days after you are notified of this requirement).
4. You may elect to substitute accrued paid leave for unpaid FMLA leave. We will will not require that you substitute accrued paid leave for unpaid FMLA and/or OFLA leave. If paid leave will be used, the following conditions will apply: (*Explain*)
5. a. If you normally pay a portion of the premiums for your health insurance, these payments will continue during the period of FMLA and/or OFLA leave. Arrangements for payment have been discussed with you and it is agreed that you will make premium payments as follows: (*Set forth dates, e.g., the 10th of each month or pay periods, etc., that specifically cover the agreement with the employee.*)
5. b. You have a minimum 30-day Other: _____ (*indicate longer period, if applicable*) grace period in which to make premium payments. If payment is not timely made, your group health insurance may be canceled. We will notify you in writing at least 15 days before the date that your health coverage will lapse. At our option, we may also pay your share of the premiums during your FMLA and/or OFLA leave as provided by Board policy and/or collective bargaining agreement, and recover

² Oregon Military Family Leave Act allows for 14 days of leave per deployment.

these payments from you upon your return to work. We will will not pay your share of health insurance premiums while you are on FMLA and/or OFLA leave.

5. c. We will will not do the same with other benefits (e.g., life insurance, disability insurance, etc.) while you are on FMLA and/or OFLA leave. If we do pay your premiums for other benefits, when you return from leave you will will not be expected to reimburse us for the payments made on your behalf.
5. d. Except as noted above, in the event you do not return to work for the district after your FMLA and/or OFLA leave, and the district has paid your share of benefit premiums, you will will not be responsible for reimbursing the district the amount paid on your behalf with the exceptions noted in C.F.R. § 104 (c)(2)(B) of the FMLA.
6. You will be required to present a fitness-for-duty certification prior to being restored to employment following leave for your own serious health condition. If such certification is required but not received, your return to work may be delayed until the certification is provided. A list of essential functions for your position is attached. The fitness-for-duty certification must address your ability to perform these functions.
 You will not be required to present a fitness-for-duty certification prior to being restored to employment following leave for your own serious health condition.
7. a. You are are not a “key employee” as described in C.F.R. § 825.218 of the FMLA regulations. If you are a “key employee,” reinstatement to employment may be denied following FMLA leave on the grounds that such restoration will cause substantial and grievous economic injury to the district. (FMLA leave only.)
7. b. We have have not determined that restoring you to employment at the conclusion of FMLA leave will cause substantial and grievous economic harm to us. (FMLA leave only.) (*Explain (a) and/or (b) below.*)
8. While on FMLA and/or OFLA leave you will will not be required to furnish us with periodic reports every _____ (*indicate interval of periodic reports, as appropriate for the particular leave situation*) of your status and intent to return to work. If the circumstances of your leave change and you are able to return to work earlier than the date indicated on this form, you will will not be required to notify us at least two workdays prior to the date you intend to report for work.
9. You will will not be required to furnish recertification relating to a serious health condition. (FMLA leave only.) (*Explain below, if necessary, including the interval between certifications as prescribed in C.F.R. § 825.308 of the FMLA regulations.*)
10. You are notified that all leave taken for the purposes of the death of a family member, counts toward the total period of authorized family leave.

Yamhill-Carlton School District 1

Code: IJ
Adopted:

School Counseling Program

The district's coordinated comprehensive school counseling program supports the academic, career, social-emotional, and community involvement development of all students. Each school will have a comprehensive counseling program for students in all grades, which will be based on the Oregon Department of Education's *Oregon's Framework for Comprehensive School Counseling Programs*.

The district will adopt program goals, which will assist students to:

1. Understand and utilize the educational opportunities and alternatives available to them;
2. Meet academic standards;
3. Establish tentative career and educational goals;
4. Create and maintain an education plan and education portfolio;
5. Demonstrate the ability to utilize personal qualities, education and training, in the world of work;
6. Develop decision-making skills;
7. Obtain information about self;
8. Accept increasing responsibility for their own actions, including the development of self-advocacy skills;
9. Develop skills in interpersonal relations, including the use of effective and receptive communication;
10. Utilize school and community resources;
11. Demonstrate and discuss personal contributions to the larger community; and
12. Know where and how to utilize personal skills in making contributions to the community.

END OF POLICY

Legal Reference(s):

[ORS 40.245](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 329.603](#)

[ORS 336.187](#)
[OAR 581-021-0013](#)
[OAR 581-021-0046\(7\)](#)

[OAR 581-022-2030](#)
[OAR 581-022-2055](#)
[OAR 581-022-2060](#)
[OAR 581-022-2250](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2019).

Yamhill-Carlton School District 1

Code: JB

Adopted:

Equal Educational Opportunity

Every student of the district will be given equal educational opportunities regardless of age, sex, sexual orientation¹, race, religion, color, national origin, disability, marital status, familial status, parental status, linguistic background, culture, socioeconomic status, capability or geographic location.

No student will be excluded from participating in, denied the benefits of, or subjected to discrimination under any educational program or activity conducted by the district or denied access to facilities in the district.

All reports, complaints or information will be investigated.

A student of the district may not be subjected to retaliation by the district for the reason that the student has in good faith reported information that the student believes is evidence of a violation of a state or federal law, rule or regulation.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 192.630](#)
[ORS 326.051](#)
[ORS 329.025](#)
[ORS 332.107](#)
[ORS 336.086](#)

[ORS 659.850](#)
[ORS 659.852](#)[ORS 659A.003](#)
[ORS 659A.006](#)
[ORS 659A.103](#) - [659A.145](#)
[ORS 659A.400](#)
[ORS 659A.403](#)

[ORS 659A.406](#)
[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-022-2310](#)
[OAR 839-003-0000](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019). Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12333 (2018).

¹ “Sexual orientation” means an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual’s sex at birth.

Yamhill-Carlton School District 1

Code: JFCM
Adopted:

Threats of Violence**

The Board is committed to promoting healthy relationships and a safe learning environment. To this end, student threats of harm to self or others, threatening behavior or acts of violence, including threats to severely damage any district property, shall not be tolerated on district property or at activities under the jurisdiction of the district.

Students shall be instructed of the responsibility to inform a teacher, counselor or administrator regarding any information or knowledge relevant to conduct prohibited by this policy. Parents and others will be encouraged to report such information to the district. Staff shall immediately notify an administrator of any threat, threatening behavior or act of violence the staff member has knowledge of, has witnessed or received. All reports will be promptly investigated.

Students found in violation of this policy shall be subject to discipline up to and including expulsion. The superintendent or designee shall notify the parent or guardian of any student in violation of this policy and the disciplinary action imposed. A referral to law enforcement shall be made for any infraction involving a student bringing, possessing, concealing or using a weapon or destructive device as prohibited by state and federal law and Board policy.

The principal shall, in determining appropriate disciplinary action, consider:

1. Immediately removing from the classroom setting any student who has threatened to injure another person or to severely damage district property;
2. Placing the student in a setting where the behavior will receive immediate attention from an administrator, counselor, licensed mental health professional or others;
3. Requiring the student to be evaluated by a licensed mental health professional before allowing the student to return to the classroom setting.

The district may enter into contracts with licensed mental health professionals to perform student evaluations. Funds for evaluations, other disciplinary options or other procedures as may be required by law and this policy shall be provided by the district.

The superintendent or designee shall attempt to notify:

1. The parent or guardian of a student when the student's name appears on a targeted list at school that threatens violence or harm to the students on the list, or when threats of violence or harm to the student are made by another student at school;
2. Any district employee whose name appears on a targeted list at school threatening violence or harm to the district employee and when threats of violence or harm are made by a student or others at school.

The superintendent or designee shall attempt to notify the above persons by telephone or in person promptly and within 12 hours of discovery of a targeted list or learning of a threat. Regardless, the superintendent or designee shall issue a written follow-up notification within 24 hours of discovery of a targeted list or learning of a threat.

The principal will provide necessary information regarding threats of violence to law enforcement, child protective services and health care professionals in connection with a health and safety emergency if knowledge of the information is necessary to protect the health and safety of the student or other individuals. Additionally, the principal may provide such information to other school officials, including teachers within the district or other districts who have a legitimate educational interest in the student(s) consistent with state and federal education records laws and district policies.

The district or person participating in good faith in making the notification required by ORS 339.327 is immune from any liability, civil or criminal, that might otherwise be incurred or imposed with respect to the making or content of the notification.

END OF POLICY

Legal Reference(s):

[ORS 161.015](#)
[ORS 166.210 - 166.370](#)
[ORS 332.107](#)
[ORS 339.115](#)
[ORS 339.240](#)

[ORS 339.250](#)
[ORS 339.327](#)

[OAR 581-021-0050 - 021-0075](#)
[OAR 581-053-0010\(5\)](#)

[OAR 581-053-0230\(9\)\(k\)](#)
[OAR 581-053-0330\(1\)\(r\)](#)
[OAR 581-053-0430\(17\)](#)
[OAR 581-053-0531\(16\)](#)
[OAR 581-053-0630](#)

Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (2018).
Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (2018).
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Mission

The Yamhill-Carlton School District champions the growth of its students. Our students recognize their individual strengths and talents, overcome their challenges, grow past proficiency, and succeed in their aspirations so each may contribute positively to a local and global society.



To: Yamhill Carlton School District Board of Directors
From: Bill Rhoades, Superintendent
Date: January 11, 2021
Re: Recommendation to Approve Deletion of Policy IJ: Guidance Program

Background Information:

YCSO currently has in place policy IJ: Guidance Program which was last reviewed and adopted in 2006. The District is recommending the deletion of current Policy IJ. This policy will be replaced by Policy IJ: School Counseling Program which has had major revisions and reflects current legislation and best practice.

Recommendation: Approve the deletion of Policy IJ: Guidance Program.

Yamhill-Carlton School District 1

Code: IJ
Adopted:

Guidance Program (Version 2)

(Recommending deletion of this version in lieu of remaining model sample)

The district recognizes that all students are individuals with unique needs and strengths. The desire of the Board is to support a counseling and guidance program that assists students in understanding themselves and realizing their full potential.

The counseling and guidance program should provide learning experiences for students that develop values and attitudes that enhance interpersonal relationships and responsible individual behavior and align with the district's school improvement plans. Students in grades K through 12 will participate in a career education program based on the Oregon Department of Education's *Framework for Comprehensive Guidance and Counseling Program for Pre-Kindergarten through Twelfth Grade*.

Districtwide Goals

1. The student is able to make appropriate decisions and use problem-solving skills.
2. The student is able to use the skills involved in self-exploration and self-discovery to examine personal feelings, values, interests and aptitudes.
3. The student is able to communicate effectively in relationships with others.
4. The student is able to self-advocate and accept responsibility for his/her own actions.
5. The student is able to understand and utilize the opportunities and alternatives available in the educational program for meeting academic standards.
6. The student is able to set tentative career goals.
7. The student is able to use the resources available in the school and community.
8. Students in grades 7 through 12 will create, and annually review, an education plan and education portfolio.
9. The student will demonstrate the ability to use personal qualities, education and training in a work setting.
10. The student will demonstrate the use of personal skills in making contributions in his/her community.

END OF POLICY

Legal Reference(s):

[ORS 40.245](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 336.187](#)

[OAR 581-021-0046\(7\)](#)
[OAR 581-022-1512](#)
[OAR 581-022-2030](#)
[OAR 581-022-2055](#)

[OAR 581-022-2060](#)
[OAR 581-022-2100](#)
[OAR 581-022-2250](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2012); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2017).
Protection of Pupil Rights, 20 U.S.C. § 1232h (2012); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2017).