



**September 9, 2024
SCHOOL BOARD MEETING**

Executive Session

4:30 pm

Regular Session – *5:30 pm

***if Executive Session runs longer immediately after**

MEETING LOCATION- 455 Adams Ave, Cottage Grove

[Zoom Link Click Here](#)

The South Lane School Board appreciates hearing from our citizens. We value the ideas, opinions, questions, concerns, suggestions, and input from parents and community members. The Board of Directors allows time for testimony when indicated on the Agenda regarding published agenda items at the corresponding point in the meeting. A visitor may speak to a topic not on the published agenda during Public Comment. It is the board's practice to allow three minutes per speaker.

South Lane SD Board of Directors have limited seating in their Board Room for the public to view their sessions in person. Citizens are invited to join the Board meeting online. Meetings will also be broadcast on South Lane Community Broadcasting 14.4. If you wish to speak to the Board about an agenda item or another topic, please submit an email request to the Board Secretary at public.comment@slane.k12.or.us before noon on the day of the Board meeting. You may also use the signup sheet outside the Board Room before the meeting. Request to speak must include the following:

Full name, home address, email address, date, agenda item or topic. If you want to submit written testimony, attach a separate document or include the message in the email request.

By Oregon statute, Board meetings are an opportunity for members of the public to observe the Board conducting district business. School Board meetings are not a public forum, or an opportunity for the public to join the Board's discussion. For this reason, when public testimony is provided, Board members listen quietly and do not respond or interact with those giving testimony. This process can sometimes confuse and may seem like the Board is unresponsive, but is necessary for efficient conduct of school district business. If a question is asked, the Superintendent will follow up or ask a Cabinet member to follow up to respond on their behalf.

For additional information contact: South Lane District Office at (541) 942-3381 (phone) * (541) 942-8098 (fax)



Meeting Date: September 9, 2024

I. Call to Order and Flag Salute

Executive Session

The governing body may hold an executive session: To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed 192.660 (2)(h)

To Consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent who does not request an open hearing. 192.660 (2)(b)

Regular Session

II. Consent Agenda (Action)

1. 6-10 Draft Minutes
2. 8-14 Draft Minutes
- ~~3. Reclassification Request and Recommendation 9-9-24 12:45 pm Removed~~
4. Retirements, Resignations, New Hire, LOA

III. Reports/Discussion

1. Student Representative Report
2. OSEA Representative Report
3. SLEA Representative Report
4. Final Audit Presentation * Audit Open for Public Comment

IV. Public Comment

V. Administrative Reports/Discussion

1. Fall Data Update
2. Superintendent Update

VI. Business (Action)

1. OR Learners Annual Report—*Action*
2. Superintendent Goals & Timeline—*Action*
3. Board Goals *Action*
4. Discussion and Decision on June Complaint—*Action*
5. Discussion and Decision on August Complaints—*Action*



SOUTH LANE SCHOOL DISTRICT 45J3

Children Come First • Always Learning, Teaching, Caring • Safe, Respectful, and, Inclusive Schools & Community

VII. Upcoming Dates

- September 23, 2024, Board Regular Session
- October 7, 2024, Board Regular Session
- October 21, 2024 Board Special Session

VIII. Board Committee and School Events Reports & Future Agenda Item Requests

IX. Adjournment



SOUTH LANE SCHOOL DISTRICT 45J3

Children Come First • Always Learning, Teaching, Caring • Safe, Respectful, and, Inclusive Schools & Community

Meeting Minutes for Meeting on: June 10, 2024

[Agenda/Minutes/Meetings Published to View](#)

Board Members Present:

Colleen Valley

Duane Taddei

Jeff Gowing

Joe Tucker

Sherry Duerst-Higgins

Tammy Hodgkinson

Taylor Wilhour

Student Representatives Present:

Leland Whiterock- Al Kennedy High

Call to Order and Flag Salute

At 5:31pm, Taylor Wilhour, the Chairman of the Board, welcomed the public, led the flag salute, and called the meeting to order.

Budget Public Hearing

Public Input on 2024-2025 Approved Budget- None Given

Adjournment of Public Hearing

Regular Session

Chairman Wilhour asked if there was any changes to the Agenda.

Consent Agenda (Action)

1. 5-6 Draft Minutes
2. 5-23 Draft Minutes
3. 6-3 Draft Minutes
4. Resolution 24-09 Budget Adjustment (Fund 281 & 223)
5. Retirements, Resignations, New Hire, LOA

Board Member Duerst-Higgins motioned to approve the Consent Agenda, with Board Member Gowing seconding the motion. The motion passed with a unanimous vote.



Board Member Taddei requested that a motion be added to the agenda to meet with the Complainant prior to hiring an investigator for the formal complaint. Chairman Wilhour stated that we would discuss the time to reconsider a motion, which should have been during the meeting when the motion was on the floor and that time had passed. We will add this to Business later this evening.

I. Budget Resolutions (Action)

1. Resolution 24-06 Adoption of Budget 2024-2025 -*Action*

Board Member Valley motioned to approve Resolution 24-06, with Board Member Hodgkinson seconding the motion. Board Member Taddei questioned not keeping the temporary positions. Mr McCasline addressed the budget and posted a temporary one. The motion passed with a unanimous vote.

2. Resolution 24-07 Making Appropriations - *Action*

Board Member Hodgkinson motioned to approve Resolution 24-07, with Board Member Valley seconding the motion. The motion passed with a unanimous vote.

3. Resolution 24-08 Imposing and Categorizing the Tax –*Action*

Board Member Valley motioned to approve Resolution 24-08, with Board Member Hodgkinson seconding the motion. The motion passed with a unanimous vote.

Reports/Discussion

Click the link above to view all Representative Reports in detail.

1. Student Representative Report-Leland Whiterock shared the happenings at Al Kennedy High.
2. OSEA Representative Report –Not Present
3. SLEA Representative Report –Representative Quindry submitted a written report at the Meeting.
4. Dorena/London Celebrating Small/Rural School Presentation- Principal Pixton from Dorena and Principal Cooper from London shared stories, data and a PowerPoint presentation.

Public Comment

Gene Stevens- Spoke on the grant awarded back in April from the Oregon National Resource Fund.



Administrative Reports/Discussion

1. Superintendent Update – Mr. McCasline provided his report.
2. Business Office Update- Ms. Gowing gave her update, which highlighted payroll information (Google form) and the progress on the new software system.

Business (Action Items)

1. CWC Annual Report-Presentation 5-year Charter Renewal–*Action*
Board Member Duerst-Higgins motioned to approve the Child’s Way Charter 5-Year Renewal, with Board Member Gowing seconding the motion. The motion passed with a unanimous vote.
2. **Allow a motion to be made regarding the Complaint filed** (Carry Over from the Last Meeting).

The board discussed the process of reconsidering a motion and the specifics of this case. Board Member Duerst-Higgins called for the Question.

Chairman Wilhour motioned to invite the complainant into a conversation and proceed with the investigation only if the complainant declined or if the conversation ended without a resolution. The motion did not carry, with Board Members Taddei and Duerst-Higgins voting in favor.

Chairman Wilhour called a 5 min break to move into Executive Session

Executive Session

The governing body may hold an executive session: To Consider the employment of a public officer, employee, staff member or individual agent 192.660 (2)(a)

Chairman Wilhour closed the executive session at 9:39 pm no action was taken during the executive session.

Regular Session

Business (Action)

Interim Superintendent Appointment & Contract –*Action*
Board Member Gowing motioned to appoint Brian McCasline 2024-25 Interim Superintendent , with Board Member Hodgkinson seconding the motion. The motion passed with a unanimous vote.



SOUTH LANE SCHOOL DISTRICT 45J3

Children Come First • Always Learning, Teaching, Caring • Safe, Respectful, and, Inclusive Schools & Community

Upcoming Dates

- June 17, 2024 Board Regular Session * *Tentative*
- July 8, 2024 Board Regular/Work Session “Organizational” 1:00 pm * *Tentative*
- August 14, 2024 Board Work Session- Goals
- September 9, 2024 Board Regular Session
- September 23, 2024 Board Work Session

Adjournment

Chairman Wilhour adjourned the meeting at 9:58 PM.

Meeting minutes were prepared by Tonya Kerns, Secretary of the Board.

Taylor Wilhour, Board Chair

Brian McCasline, Interim Superintendent



**Meeting Minutes for Meeting on:
August 14, 2024**

[Agenda/Minutes/Meetings Published to View](#)

Board Members Present:

Colleen Valley

Duane Taddei

Jeff Gowing

Sherry Duerst-Higgins

Tammy Hodgkinson

Taylor Wilhour

Call to Order and Flag Salute

At 1 pm, Taylor Wilhour, the Chairman of the Board, welcomed the public, led the flag salute, and called the meeting to order.

Election of Officers

Board Member Hodgkinson nominated for Taylor Wilhour as Board Chair, with Board Member Gowing seconding the Nomination. The nomination was approved and passed.

Board Member Hodgkinson nominated Colleen Valley for Board Vice Chair, with Board Member Gowing seconding the Nomination. The nomination was approved and passed.

Consent Agenda (Action)

1. Sale of Dental Equipment
2. Purchase Cards- Schools

Board Member Taddei motioned to approve the Consent Agenda, with Board Member Gowing seconding the motion. The motion passed with a unanimous vote.



Work Session

- Welcome-Team Building Peace Circles ~ Devin Pixton

Principal Devin Pixton, South Lane SD Social Emotional Learning Lead, led the Board of Directors in a Peace Circle Activity to start the Work Session.

- School Board and Superintendent Operating Agreement

The School Board of Directors briefly reviewed the School Board and Superintendent's Operating Agreement, which was most recently approved in January. It was unanimously approved for the 2024-25 year and passed around for signatures.

- Superintendent Goals & Evaluation Process

Superintendent McCasline presented his Goals along with the timeline for his Goals and Evaluation Process for the 2024-25 school year, and they will be approved during the September 9 regular session.

- Board Goals & Self-Assessment Process

The Board Members went around the room, sharing goal ideas that aligned with the district goal. The board then narrowed it down to three goals, with a fourth goal being team building: having Devin Pixton join to lead a Peace Circle activity at each work session.

Chairman Wilhour also asked the Board to bring three names of Superintendent Search Firms for the next Work Session on September 23rd after a couple of Board Members expressed their disinterest in using the Oregon School Board Association for the next Superintendent Search.

Upcoming Dates

- September 3, 2024, District Welcome Back at Cottage Grove High 8:00 a.m.
- September 9, 2024, Board Regular Session
- September 23, 2024, Board Work Session

Board Committee and School Events Reports & Future Agenda Item Requests

Click the link above to view the Board of Directors' reports.

Adjournment

Chairman Wilhour adjourned the meeting at 3:50 PM.

Meeting minutes were prepared by Tonya Kerns, Secretary of the Board.

Taylor Wilhour, Board Chair

Brian McCasline, Interim Superintendent



Date: 6-11-2024/9-12-2024
To: SLSD School Board
From: Human Resources
Subject: Personnel Changes

STAFF RECOMMENDATION:

Approve the personnel action for licensed employees as reflected below.

New Hires for 2024-2025

1. New Hire, Emma Ly, Counselor - Career & College, 1.0 FTE CGHS
2. New Hire, Jolene Kepler, PE Teacher, 1.0 FTE Harrison
3. New Hire, Sydney Mertz, Teacher, 1.0 FTE Harrison
4. New Hire, Faith Falk, Language Arts/SS Teacher, 1.0 FTE LMS
5. New Hire, Mayah Pappas, 8th grade Teacher, 0.8 FTE LMS
6. New Hire, Dominik Estrada, Language Arts Teacher Temporary, 0.6 FTE LMS
7. New Hire, Bonnie Schrouder, School Nurse, 1.0 FTE CGHS
8. New Hire, Cody Lomica, Second Grade Teacher, 1.0 FTE Bohemia
9. New Hire, Maxwell Wilson, Elementary Teacher, 1.0 FTE Bohemia
10. New Hire, Kelsee Graves, Elementary Teacher, 1.0 FTE Bohemia
11. New Hire, Megan Lafoca, 2nd & 3rd Grade Teacher, 1.0 FTE London
12. New Hire, Alexandria Tibbetts, Math Teacher, 1.0 FTE AKHS
13. New Hire, Barrieanne Fallert, Blended K-1 Teacher, 1.0 FTE Dorena
14. New Hire, Rocco Motlagh, Preschool Teacher, 1.0 FTE Harrison - Preschool Promise
15. New Hire, Abigail Ramos, SPED Teacher Hawks Nest-Temporary, 1.0 FTE Harrison

Resignations/Retirements

Effective: 8/5/2024

1. Resignation, Angelica Mountainspring-Wood, SPED Teacher, 1.0 FTE London

Date: September 9, 2024
To: SLSD School Board
From: Jeremy Smith, Director of Teaching and Learning
Subject: ELD Services: Request to Recommend Policies and Practices

Background/Analysis of Situation:

Students who are identified as Multilingual Learners (MLs) are often our most marginalized group - overcoming language and culture barriers, and oftentimes also in the category of economically disadvantaged. According to the [June 2024 English Learners in Oregon](#) report, SLSD continues to have one of the highest percentages of Students with Interrupted Formal Education (SIFE). By adjusting our English Language Development (ELD) programming, we can get closer to creating a climate of care and connection as well as meeting high academic standards (district goals 1 and 2) for this group. Several years ago a district team created a [5 year plan](#) to improve outcomes for this group. Last year we responded to an Office of Civil Rights complaint and worked to align our policies and documents with our practices. Our ELD Teacher team meets monthly to continue this work.

Current Situation:

[Integrated Teaching](#): As part of the changes, we are working to demagnetize the ELD program at the elementary level. The first step in this is adopting a new approach at Bohemia Elementary called Integrated Teaching. Instead of pulling students out of the regular classroom, the ELD teachers now plan and teach alongside regular classroom teachers. This model is shown to be more effective and emphasizes the PLC concepts of collaboration and collective efficacy. Last year was our first year and we saw increases in scores on the English Language Proficiency Assessment (ELPA) in both speaking and listening.

Support and Next Steps:

To support staff, we are enrolling participating teachers in [Quality Teaching for English Learners](#) (QTEL). QTEL is a workshop series put on by a group called West Ed and is based on the work of [Aida Walqui](#). This August we trained an additional 28 staff members including EAs, Principals, and staff from Harrison Elementary and Lincoln Middle School. The goal is to have more qualified educators at every level so that students are successful regardless of their school/level.

At Bohemia Elementary we are seeing an unprecedented number of MLs entering our system - this year there are 30+ kindergartners who qualify for services, and a total of 106 throughout the school. For this reason we added an additional ELD teacher for the 24-25 school year.

Action:

[Policy Update](#): Over the past 20 years our ELD population and their needs have changed significantly. While we have made adjustments to our practice, we didn't always document those. We now have an [SLSD ELD Services](#) policy outlining our approach and have updated our [ELD Waiver](#) to reflect the current model.

We request that the school board recommend the use and implementation of the practices and policies outlined in these documents.

Attachments/Links:

[June 2024 English Learners in Oregon](#)

[SLSD 5 Year Plan Slideshow](#)

[SLSD ELD Services](#)

[ELD Waiver](#)

**South Lane
School District 4813**

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P.O. Box 228 (mailing address)
Cottage Grove, OR 97424
Phone 541-842-3361
Fax 541-942-8098
www.southlane.k12.or.us



**PROPOSED:
Memorandum of Understanding (MOU)**

Between Child's Way Charter (CWC) and South Lane School District (SLSD)

As per Board Meeting June 9, 2024

Date: September 1, 2024

Currently South Lane's 2025-2030 Charter contract with CWC regarding Enrollment includes:

Section1, Part 4, G:

(ii) Maximum enrollment shall be limited to 110 students. An addition of 10 students per contract year may be granted per MOU.

An additional 15 students, from outside SLSD boundaries, may be enrolled in the CWCS Distant Learning Program

In response to an increase in interest in Distance Learning, CWC is proposing to serve 125 students (rather than 110 per contract. Of these 125 students, up to 20 students can be served in the CWC K-4 online program. Kindergarten through 4th grade students would receive online instruction and will not be on site.

NOTE: This new enrollment with CWCS Distance Learning Program should bring \$30,000 to SLSD per year without cost to the district.

South Lane School District Representative

Child's Way Charter Representative

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023



12700 SW 72nd Ave.
Tigard, OR 97223

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

FINANCIAL REPORT
For the Year Ended June 30, 2023

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

BOARD OF DIRECTORS AS OF JUNE 30, 2023

<u>NAME</u>	<u>TERM EXPIRES</u>
Taylor Wilhour, Chair	June 30, 2025
Colleen Valley, Board Vice Chair	June 30, 2025
Tammy Hodgkinson	June 30, 2027
Duane Taddei	June 30, 2027
Sherry Duerst-Higgins	June 30, 2025
Joe Tucker	June 30, 2027
Tina Murphy	June 30, 2027

All Directors receive their mail at the District office address below.

ADMINISTRATION

Dr. Yvonne Curtis, Superintendent,
Business Manager (Registered Agent)

455 Adams Avenue
Cottage Grove, Oregon 97424

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

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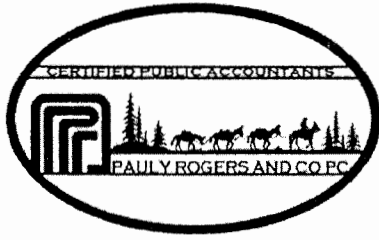
SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

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SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT



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(503) 620-2632 (503) 684-7523 FAX
www.paulyrogersandcocpas.com

December 14, 2023

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
South Lane School District No. 45J3
Lane County, Oregon

Opinion

We have audited the accompanying basic financial statements of the governmental activities and each major fund of South Lane School District No. 45J3 (the District) as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Matter Giving Rise to the Qualified Opinion on the Governmental Activities

Management has not implemented GASB Statement Number 96, Subscription Based Information Technology Arrangements (SBITAs). Accounting principles generally accepted in the United States of America require recognition of right-to-use assets and related liabilities for subscriptions. Under this Statement, a government is required to recognize a subscription liability and an intangible right-to-use asset. The amount by which this departure would affect net position, liabilities and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

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, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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

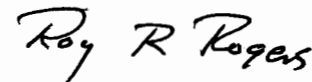
Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 14, 2023 on our consideration of the internal control over financial reporting and also on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of the reports is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 14, 2023 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.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

SOUTH LANE SCHOOL DISTRICT NO.45J3
LANE COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities
ASSETS:	
Current:	
Cash and cash equivalents	\$ 529,740
Property taxes receivable	288,448
Accounts Receivable	6,109,850
Inventory	69,937
OPEB Asset - RHIA	378,840
Right-to-use Asset, Net of Amortization	1,045,735
Restricted:	
Cash and investments	3,283,200
Cash with bond agent	666,670
Property taxes receivable	109,234
Noncurrent:	
Capital assets, non-depreciable	948,797
Capital assets, depreciable (net of depreciation)	66,509,512
Total Assets	79,939,963
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	24,042,001
OPEB Related Deferrals - Health Insurance	116,539
OPEB Related Deferrals - RHIA	82,164
Total Deferred Outflows	24,240,704
TOTAL ASSETS AND DEFERRED OUTFLOWS:	104,180,667
LIABILITIES:	
Accounts payable	540,332
Accrued payroll, taxes, and employee withholdings	2,530,865
Accrued vacation	142,913
Unearned revenue	7,930
Interest payable	45,029
Current Lease Liability	262,059
Noncurrent liabilities:	
Net Pension Liability - PERS	6,333,860
OPEB Liability - Health Insurance	762,894
Long-Term Lease Liability	612,336
Long-Term Obligations Due within one year	5,772,592
Long-Term Obligations Due in more than one year	62,344,484
Total Liabilities	79,355,294
DEFERRED INFLOWS OF RESOURCES	
Pension Related Deferrals - PERS	14,391,683
OPEB Related Deferrals - Health Insurance	326,515
OPEB Related Deferrals - RHIA	51,785
Total Deferred Inflows	14,769,983
TOTAL LIABILITIES AND DEFERRED INFLOWS:	94,125,277
NET POSITION:	
Net Investment in Capital Assets	60,515,003
Restricted:	
Debt Service	644,331
Grants and Other	3,649,236
Capital Projects	346,124
Net OPEB Asset - RHIA	378,840
Unrestricted	(55,478,144)
Total Net Position	\$ 10,055,390

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Instruction	\$ 28,319,556	\$ 409,782	\$ 3,950,704	\$ (23,959,070)
Support Services	19,988,852	-	9,148,205	(10,840,647)
Enterprise and Community Services	2,000,762	28,363	389,685	(1,582,714)
Facilities Acquisition & Construction	62,378	-	-	(62,378)
Unallocated Depreciation Expense	2,194,675	-	-	(2,194,675)
Interest on Long-Term Debt	4,238,286	-	-	(4,238,286)
Total Governmental Activities	<u>\$ 56,804,509</u>	<u>\$ 438,145</u>	<u>\$ 13,488,594</u>	<u>(42,877,770)</u>

General Revenues

Taxes:

Property Taxes, Levied for General Purposes	8,418,548
Property Taxes, Levied for Debt Service	3,117,953
State Revenue Sharing	26,171,804
Grants and Contributions Not Restricted to Specific Programs	
Local, Federal & Intermediate Sources	3,779,412
Interest, Investment & Misc Earnings	3,668

Total General Revenues	<u>41,491,385</u>
Changes in Net Position	(1,386,385)
Net Position - Beginning (Restated)	<u>11,441,775</u>
Net Position - Ending	<u>\$ 10,055,390</u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL PROJECTS FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS:						
Cash and cash equivalents	\$ 529,740	\$ -	\$ 2,300,243	\$ 635,818	\$ 347,139	\$ 3,812,940
Property taxes receivable	288,448	-	-	109,234	-	397,682
Accounts receivable	9,897	5,332,536	767,417	-	-	6,109,850
Inventory	-	-	69,937	-	-	69,937
Due from Other Funds	5,026,948	-	-	-	-	5,026,948
Total Assets	\$ 5,855,033	\$ 5,332,536	\$ 3,137,597	\$ 745,052	\$ 347,139	\$ 15,417,357
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
Accounts payable	\$ 258,729	\$ 274,588	\$ 6,000	\$ -	\$ 1,015	\$ 540,332
Payroll liabilities	2,530,865	-	-	-	-	2,530,865
Due to Other Funds	-	4,462,442	-	-	-	4,462,442
Total Liabilities	2,789,594	4,737,030	6,000	-	1,015	7,533,639
Deferred Inflows of Resources:						
Grants	-	7,930	-	-	-	7,930
Unavailable revenue - property taxes	288,448	-	-	100,721	-	389,169
Total Deferred Inflows of Resources	288,448	7,930	-	100,721	-	397,099
Fund Balances:						
Nonspendable	-	-	69,937	-	-	69,937
Restricted for:						
Debt Service	-	-	-	644,331	-	644,331
Grants and Other	-	587,576	3,061,660	-	-	3,649,236
Capital Projects	-	-	-	-	346,124	346,124
Unassigned	2,776,991	-	-	-	-	2,776,991
Total Fund Balances	2,776,991	587,576	3,131,597	644,331	346,124	7,486,619
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,855,033	\$ 5,332,536	\$ 3,137,597	\$ 745,052	\$ 347,139	\$ 15,417,357

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2023

Total Fund Balances - Governmental Funds	\$	7,486,619
OPEB Asset - RHIA		378,840
<p>The cost of capital assets (land, buildings & improvements, equipment and vehicles) 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.</p>		
Net Capital Assets		67,458,309
<p>A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current years' operations, and therefore are not reported as revenue in the governmental funds.</p>		
		389,169
<p>The PERS 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.</p>		
		(6,333,860)
<p>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.</p>		
Deferred Outflows - PERS		24,042,001
OPEB Deferred Outflows - Health Insurance		116,539
OPEB Deferred Outflows - RHIA		82,164
Deferred Inflows - PERS		(14,391,683)
OPEB Deferred Inflows - Health Insurance		(326,515)
OPEB Deferred Inflows - RHIA		(51,785)
<p>Long-term assets are not available to pay for current period expenditures and are therefore not reported as governmental fund assets.</p>		
Cash with escrow agent		666,670
<p>The Internal Service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.</p>		
		(38,746,165)
<p>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.</p>		
<p>Long-term Liabilities</p>		
Capital lease obligations payable		
Interest Payable	\$	(45,029)
Accrued Vacation		(142,913)
OPEB Liability - Health Insurance		(762,894)
OPEB Liability - Stipends		-
Bonds payable		(29,935,417)
		(30,886,253)
<p>Current or advanced refundings resulting in the defeasance of debt are recorded as a deferred outflow (loss) or deferred inflow (gain).</p>		
		-
<p>Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.</p>		
Right-to-use, Net		1,045,735
<p>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, both current and long-term, are reported in the statements of Net Position.</p>		
Lease Payable		(874,395)
Net Position	\$	10,055,390

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	GENERAL FUND	SPECIAL REVENUE FUND	SPECIAL PROJECTS FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES:						
From Local Sources	\$ 8,633,860	\$ 58,336	\$ 232,487	\$ 3,479,717	\$ 60,306	\$ 12,464,706
From Intermediate Sources	95,770	-	8,488	-	-	104,258
From State Sources	26,171,804	3,948,239	2,517,866	-	-	32,637,909
From Federal Sources	121,401	4,897,522	1,748,167	-	-	6,767,090
Total Revenues	<u>35,022,835</u>	<u>8,904,097</u>	<u>4,507,008</u>	<u>3,479,717</u>	<u>60,306</u>	<u>51,973,963</u>
EXPENDITURES:						
Current:						
Instruction	19,704,964	5,124,413	2,367,264	-	-	27,196,641
Support Services	13,664,580	4,024,228	1,146,014	-	314,119	19,148,941
Enterprise and Community Services	-	14,284	1,907,144	-	-	1,921,428
Facilities Acquisition & Construction	-	(35,228)	113,578	-	-	78,350
Capital Outlay	-	62,378	-	-	-	62,378
Debt Service	-	-	276,855	3,324,805	-	3,601,660
Total Expenditures	<u>33,369,544</u>	<u>9,190,075</u>	<u>5,810,855</u>	<u>3,324,805</u>	<u>314,119</u>	<u>52,009,398</u>
Revenues over (under) expenditures	1,653,291	(285,978)	(1,303,847)	154,912	(253,813)	(35,435)
Other Financing Sources, (Uses):						
Transfers In	-	-	1,672,614	207,000	340,000	2,219,614
Transfers Out	(2,189,614)	(30,000)	-	-	-	(2,219,614)
Total other financing sources (uses)	<u>(2,189,614)</u>	<u>(30,000)</u>	<u>1,672,614</u>	<u>207,000</u>	<u>340,000</u>	<u>-</u>
Net Change in Fund Balance	(536,323)	(315,978)	368,767	361,912	86,187	(35,435)
Beginning Fund Balance	<u>3,313,314</u>	<u>903,554</u>	<u>2,762,830</u>	<u>282,419</u>	<u>259,937</u>	<u>7,522,054</u>
Ending Fund Balance	<u>\$ 2,776,991</u>	<u>\$ 587,576</u>	<u>\$ 3,131,597</u>	<u>\$ 644,331</u>	<u>\$ 346,124</u>	<u>\$ 7,486,619</u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE 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, 2023

Total Net Changes in Fund Balances - Governmental Funds	\$	(35,435)
<p>Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position. This is the amount of debt principal repaid (net)</p>		
Capital Leases	\$	165,048
Amortization of issuance premium and discount		313,354
Reductions in Long-Term Debt		<u>2,375,000</u>
		2,853,402
Change in OPEB Liability - Health Insurance		(66,668)
Change in OPEB Asset - RHIA		(3,435)
<p>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.</p>		
		12,283
<p>Capital Outlays 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 outlays exceeded depreciation.</p>		
Expenditures for capital assets (net)	62,378	
Gain/(Loss) on Disposal of Capital Assets	(6,961)	
Unallocated depreciation Expense	<u>(2,194,675)</u>	
		(2,139,258)
<p>Compensated absences are recognized as expenditure in the governmental funds when they are paid. In the Statement of Activities these liabilities are recognized as an expenditure when earned.</p>		
		135,713
<p>The PERS 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.</p>		
		(2,416,824)
<p>Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes unavailable revenue for all property taxes levied but not received, however in the Statement of Activities, there is no unavailable revenue and the full property tax receivable is accrued.</p>		
		34,585
<p>The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities</p>		
		67,912
<p>Payment on Lease Liability decreases liabilities in the Statement of Net Position.</p>		
Payments on lease liability		255,485
Prepayment on lease liability		608,573
<p>Amortization Expense increases the expenses on the Statement of Activities.</p>		
Amortization Expense		(692,718)
Change in Net Position of Governmental Activities	<u>\$</u>	<u>(1,386,385)</u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
ASSETS	
Current:	
Cash and cash equivalents	\$ -
Total Assets	-
LIABILITIES	
Current:	
Due to other funds	564,506
Long-term liabilities, current portion	2,640,492
Long-term liabilities, less current portion	35,417,843
Total Liabilities	38,622,841
NET POSITION	
Unrestricted	\$ (38,622,841)

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
Operating Revenues	
Local Revenues	<u>\$ 3,405,908</u>
Operating Expenses	<u>-</u>
Operating Income (loss)	<u>3,405,908</u>
Nonoperating Revenues (Expenses):	
Interest Earnings	10,629
Interest Expense	<u>(3,348,625)</u>
Total Nonoperating Revenues (Expenses)	<u>(3,337,996)</u>
Change in Net Position	<u>67,912</u>
Net Position - Beginning	<u>(38,690,753)</u>
Net Position - Ending	<u><u>\$ (38,622,841)</u></u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
Cash Flow From Operating Activities:	
Interfund Charges	\$ 3,405,908
Net Cash Provided by Operating Activities	<u>3,405,908</u>
Cash Flow From Non-Capital Financing Activities	
Interfund transfers	564,506
Interest on Investments	10,629
Principal paid on pension bonds	(947,161)
Interest paid on pension bonds	<u>(3,348,625)</u>
Net cash provided (used) by non-capital financing activities	<u>(3,720,651)</u>
Net increase (decrease) in cash and cash equivalents	<u>(314,743)</u>
Cash and cash equivalents - beginning	314,743
Cash and cash equivalents - ending	<u><u>\$ -</u></u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF NET POSITION
FIDUCIARY FUND
For the Year Ended June 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and Cash Equivalents	\$ 390,582
Total Assets	<u>390,582</u>
NET POSITION	
Held in Trust for Scholarships	331,707
Held in Trust for Future Expenditures	<u>58,875</u>
Total Net Pension	<u>\$ 390,582</u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
For the Year Ended June 30, 2023

	<u>Custodial Funds</u>
ADDITIONS	
Contributions	\$ 3,480
Investment Earnings	11,127
Total Additions	<u>14,607</u>
DEDUCTIONS	
Supplies and Materials	<u>198</u>
Total Deductions	<u>198</u>
Change in Net Position	14,409
Net Position - Beginning	<u>376,173</u>
Net Position - Ending	<u><u>\$ 390,582</u></u>

See accompanying notes to basic financial statements.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. THE FINANCIAL REPORTING ENTITY

The South Lane School District No. 45J3 (the District) is a municipal corporation governed by an elected Board of Directors. The District was organized under provisions of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. As required by accounting principles generally accepted in the United States of America, these Basic Financial Statements present South Lane School District No. 45J3 (the primary government) and any component units. The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. Accounting principles generally accepted in the United States of America require that these financial statements present the District and all component units, if any. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61 are separate organizations that are included in the District's reporting District because of the significance of their operational or financial relationships with the District. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

Government Wide Financial Statements (GWFS)

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with GASB Statement No. 33 "Accounting and Financial Reporting for Non-Exchange Transactions." Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All direct expenses are reported by function in the Statement of Activities. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program revenues 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 the District's general revenues and include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

Fund Financial Statements

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

Governmental Fund Types

Governmental funds are used to account for general governmental activities. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both 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, which is 60 days, except for property taxes which are not accrued after fiscal year end. Expenditures generally are recorded when a liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and certain compensated absences and OPEB expenses 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.

There are the following major governmental funds:

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 Funds

This fund accounts for the proceeds of specific revenue sources that are restricted for specific purposes. The primary sources of revenue are donations. The primary uses of revenue are for salaries and employment benefits, education program enhancement, and equipment purchases.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Projects Funds

This fund accounts for the proceeds of specific revenue sources that are restricted for specific purposes. The primary sources of revenue are federal grants. The primary uses of revenue are for salaries and employment benefits, education program enhancement, and equipment purchases.

Debt Service Fund

This fund accounts for payments to retire the District's 2012 general obligation refunding bonds; resources to pay these bonds are from property tax revenue. This fund also pays the debt service on two Qualified Zone Activity Bonds which were used to finance improvements in technology services and energy savings projects. Resources are transfers from the General Fund and/or the Special Revenue Fund.

Capital Projects Fund

This fund accounts for financial resources used for the acquisition or construction of major facilities and other capital assets. The primary source of revenue is bond proceeds and transfers.

In addition, the District reports the following proprietary fund:

Internal Service Fund

PERS Bond Fund – This fund accounts for levies charged to the various operating funds of the District to pay the debt service on bonds used to reduce the required contributions for employee pension costs. It is an internal service fund and the interfund charges, based on payroll, provide the resources to pay the debt on the bonds as it becomes due. Separate fund financial statements are provided for this fund and its transactions are included with the governmental activities in the government-wide financial statements

In addition, the District reports the following fiduciary fund:

Custodial Funds – The District has three private purpose trust funds. This fund accounts for resources received and held by the District in a fiduciary capacity. Disbursements from these funds are made in accordance with the custodial agreements and include the Student Trust Fund, Scholarship Fund, and the Nurses Fund.

Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Property Taxes

Uncollected real and personal property taxes are reflected on the Statement of Net Position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. All property taxes receivable are due from property owners within the District.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

Grants

Unreimbursed grant expenditures due from grantor agencies are recorded as receivables and revenues. Cash received from grantor agencies in excess of related grant expenditures that is to be carried over to the next fiscal year is recorded as a liability, unearned revenue.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Construction Excise Tax

Oregon Senate Bill 1036 was passed in 2007 and authorizes school districts to impose construction excise taxes to fund capital improvements to school facilities. The construction tax is imposed only on improvements to real property that result in a new structure or additional square footage in an existing structure. The construction tax is \$1.20 per square foot on structures or portions of structures intended for residential use, including but not limited to single-unit or multiple-unit housing. In addition, there is a construction tax of \$0.60 per square foot on structures or portions of structures intended for non-residential use. The maximum construction tax on structures intended for nonresidential use cannot exceed \$29,900 per building permit or \$29,900 per structure, whichever is less. The tax rates are adjusted for changes in construction costs. Agencies performing the collection function for the tax revenues may withhold up to 4 percent of amounts collected to cover administrative costs. The Oregon Department of Revenue determines the adjusted rate limitations and reports to the District. For the year ended June 30, 2016, the District collected \$67,073 in construction excise taxes.

Supply Inventories

All supply inventories are valued at cost (first-in, first-out method). Inventories of governmental funds are recorded as expenditures when purchased. Management has determined that supply inventories are immaterial, and accordingly there are no inventories reported in the financial statements.

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the government wide financial statements. Capital assets are assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated fair market value on the date donated. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and Improvements	20 to 60 years
Vehicles and Equipment	5 to 15 years

Deferred Inflows and Outflows of Resources

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two types of items which qualify for reporting in this category. Loss on refunding is deferred and recognized as an outflow of resources in the period that the amount becomes available. At June 30, 2023, there were deferred outflows representing PERS pension, OPEB-RHIA, and OPEB-health insurance related deferrals reported in the Statement of Net Position.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items which qualify for reporting in this category. The first, unavailable revenue, is in the governmental funds balance sheet for property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. At June 30, 2023 there were deferred inflows representing PERS pension, OPEB-RHIA, and OPEB-Health Insurance related deferrals reported in the Statement of Net Position.

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 bonds outstanding 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.

Vested Compensated Absences

It is the policy to permit employees to accumulate earned unused vacation pay benefits. There is no liability for unpaid accumulated sick leave since there is no policy to pay any amounts when employees separate from service with the District. All vacation pay is accrued in the government wide statements. A liability is accrued in the governmental funds because vacation pay is expected to be liquidated with expendable available resources.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Right-to-Use Assets

Lease assets are assets which the School leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the School's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

Lease Liability

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

Net Position

Net position is comprised 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 net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There is net position restricted for debt service, grants and capital projects.

Unrestricted net position – consists of all other net position that is not included in the other categories previously mentioned.

Fund Balance

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

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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 or officers 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.

There were no nonspendable, committed, or assigned fund balances at June 30, 2023.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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 the property taxes received after year-end are not considered budgetary resources in the funds, capital assets are expensed when purchased, inventory is expensed when purchased, long term debt is expensed when paid, depreciation and amortization expense is not reported, and pension costs and OPEB liabilities are expensed when paid.

The budgeting process is begun by appointing Budget Committee members in early fall. Budget recommendations are developed by management through spring, with the Budget Committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June, and the hearing is held in June. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, community services, debt service, contingency, and transfers) for each fund. Expenditure appropriations may not legally be over expended, except in the case of grant receipts which could not be reasonably estimated at the time the budget was adopted.

Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of the fund's original budget may be adopted by the Board of Directors at a regular meeting. A supplemental budget greater than 10% of the fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

Budget amounts shown in the basic financial statements include the original budget amounts and appropriation transfers approved by the Board. Appropriations lapse at the end of each fiscal year.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023, except for:

- Special Revenue Fund, where Facilities Acquisition were over-expended by \$35,228.
- Special Revenue Fund, where Support and Community Services were over-expended by \$10,784.

3. CASH AND INVESTMENTS

The cash management policies are governed by state statutes. Statutes authorize investing in bankers' acceptances, time certificates of deposit, commercial paper, repurchase agreements, obligations of the United States and its agencies and instrumentalities and Local Government Investment Pools.

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Investments.

Cash and Investments at June 30, 2023 (recorded at fair value) consisted of:

Deposits with Financial Institutions:	
Demand Deposits	\$ 1,706,954
Investments	<u>2,496,568</u>
Total	<u>\$ 4,203,522</u>
Reported In:	
Governmental Funds	\$ 3,812,940
Fiduciary Funds	<u>390,582</u>
Total	<u>\$ 4,203,522</u>

Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2023 was \$2,489,634, of which \$250,000 was covered by Federal Depository Insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Investments

Statutes authorize investing in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Fitch Ratings and Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record (A-2/P-2 if Oregon commercial paper) and the state treasurer's investment pool.

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2023. 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 *materially 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. As of June 30, 2023, the fair value of the position in the *LGIP is 99.63%* of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The District booked a fair market value loss of \$9,272, for the difference between the pool fair market value and the book value.

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
State Treasurers Investment Pool	\$ 2,496,568	\$ 2,496,568	\$ -	\$ -
Total	<u>\$ 2,496,568</u>	<u>\$ 2,496,568</u>	<u>\$ -</u>	<u>\$ -</u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 529,740
Total governmental activities - unrestricted	<u>529,740</u>
Governmental activities -restricted	
Special Projects Fund	2,300,243
Debt Service Fund	635,818
Capital Projects Fund	<u>347,139</u>
Total governmental activities - restricted	<u>3,283,200</u>
Fiduciary funds	<u>390,582</u>
Total cash and investments	<u>\$ 4,203,522</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk - Investments

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.

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. There is no deposit policy for custodial credit risk.

Credit Risk – Investments

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

Concentration of Credit Risk

At June 30, 2023, 100% of total investments were in the State Treasurer’s Investment Pool. State statutes do not limit the percentage of investments in this instrument.

4. GRANTS RECEIVABLE

Special revenue fund grants receivable includes claims for reimbursement of costs under various federal grant programs. There is no allowance for doubtful accounts as all amounts are considered collectable by management.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS

The changes in capital assets for the fiscal year ended June 30, 2023, were as follows:

	Capital Assets 7/1/2022	Additions	Deletions	Capital Assets 6/30/2023
Non Depreciable:				
Land & Land Improvements	\$ 948,797	\$ -	\$ -	\$ 948,797
Construction in Progress	6,961	-	6,961	-
Depreciable:				
Buildings & Improvements	88,502,296	5,625	-	88,507,921
Equipment	1,602,896	56,753	-	1,659,649
Vehicles	4,075,843	-	64,497	4,011,346
	95,136,793	62,378	71,458	95,127,713
Accumulated Depreciation:				
Buildings and Improvements	21,535,752	1,876,692	-	23,412,444
Equipment	1,242,916	73,007	-	1,315,923
Vehicles	2,760,558	244,976	64,497	2,941,037
Total Accumulated Depreciation	25,539,226	2,194,675	64,497	27,669,404
Capital Assets, Net	\$ 69,597,567			\$ 67,458,309

During the year ended June 30, 2023, the District disposed of assets with a total cost of \$71,458 and associated accumulated depreciation of \$64,497 for a loss of \$6,961.

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

Unallocated Depreciation Expense	\$ 2,194,675
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SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN

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

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

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

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.
 - i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
 - iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. 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, 2023 were \$977,795, excluding amounts to fund employer specific liabilities. In addition, \$40,207 employee contributions were paid or picked up by the District in 2022-2023.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2023, the District reported a net pension liability of \$6,333,860 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2020. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2023 and 2022, the District’s proportion was .04 percent and .10 percent, respectively. Pension expense for the year ended June 30, 2023 was \$2,416,824.

The rates in effect for the year ended June 30, 2023 were:

- (1) Tier 1/Tier 2 – 6.92%
- (2) OPSRP general services – 3.81

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 307,458	\$ 39,499
Changes in assumptions	993,817	9,080
Net difference between projected and actual earnings on pension plan investments	-	1,132,372
Net changes in Proportionate share	1,546,876	11,914,703
Difference between District contributions and proportionate share of contributions	21,032,568	1,296,029
Subtotal - Amortized Deferrals (below)	23,880,719	14,391,683
District contributions subsequent to measuring date	161,282	-
Net deferred outflow (inflow) of resources	\$ 24,042,001	\$ 14,391,683

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, 2024.

Subtotal amounts related to pension as deferred outflows of resources, \$23,880,719, and deferred inflows of resources, (\$14,391,683), net to \$9,489,036 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 1,572,892
2025	1,941,284
2026	1,460,983
2027	3,033,023
2028	1,480,855
Thereafter	-
Total	\$ 9,489,036

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2022 PERS ACFR; p. 104)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The 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 Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability as of the measurement dates of June 30, 2022 and 2021 was 6.90 percent, for both years, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate – the following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 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 one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability (asset)	\$ 11,232,554	\$ 6,333,860	\$ 2,233,880

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, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2023.

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>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA)

Plan Description:

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

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. 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 are included with PERS and equaled the required contributions for the year.

At June 30, 2023, the District reported a net OPEB liability of (\$378,840) for its proportionate share of the net OPEB liability. The OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2023 and 2022, the District's proportion was .106 percent and .108 percent, respectively. OPEB income for the year ended June 30, 2023 was \$3,435.

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (56,721)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	62,226
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	<u>\$ 5,505</u>

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 10,266
Changes in assumptions	2,966	12,628
Net difference between projected and actual earnings on pension plan investments	-	28,891
Net changes in proportionate share	77,121	-
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	80,087	51,785
District contributions subsequent to measurement date	2,077	-
Deferred outflow (inflow) of resources	<u>\$ 82,164</u>	<u>\$ 51,785</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2024.

Subtotal amounts related to OPEB as deferred outflows of resources, \$80,087, and deferred inflows of resources, (\$51,785), net to \$28,302 and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2024	\$ 53,885
2025	(16,604)
2026	(18,232)
2027	9,253
2028	-
Thereafter	-
Total	<u>\$ 28,302</u>

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (CONTINUED)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2022. That independently audited report was dated February 2, 2023 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/GASB-75-RHIA-2022.pdf>

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

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 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2022 and June 30, 2021 was 6.90 percent for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFIT PLAN – (RHIA) (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 June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The 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 Allocation	Compound Annual (Geometric) Return
Global Equity	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

Sensitivity of the District’s proportionate share of the net OPEB liability to changes in the discount rate – The following presents the District’s proportionate share of the net OPEB liability calculated using the discount rate of 6.90 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 one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB asset	\$ 341,441	\$ 378,840	\$ 410,899

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST EMPLOYMENT BENEFITS – (HEALTH INSURANCE)

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

The District has not established an irrevocable trust (or equivalent arrangement) to account for the plan. Instead, the activities of the plan are reported in the General Fund. The District does not issue a stand-alone report for this plan.

Funding Policy – The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation on the part of the District to fund these benefits in advance.

Program membership consisted of the following as of the Actuarial Measurement date of June 30, 2023:

Active program members	376
Retirees currently receiving benefits	1
Total	377

Actuarial Methods and Assumptions - The District engaged an actuary to perform a valuation as of June 30, 2023 using the Entry age normal, level percent of salary Actuarial Cost Method.

The total other post-employment benefit liability in the June 30, 2022 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date.

Discount Rate	3.54%
Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Reporting Date	June 30, 2023
Inflation	2.40%
Salary Increases	3.40%
Healthy Mortality	Based on Oregon PERS valuation assumptions as of December 31, 2020
Actuarial Cost Method	Entry Age Normal Level Percent of Pay

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST EMPLOYMENT BENEFITS – (HEALTH INSURANCE) (CONTINUED)

Retirement rates were calculated based on age, tier/OPSRP and years of service. 30% of future retirees eligible for District-paid health care are assumed to elect medical coverage. 60% of male members and 35% of female members who elect coverage upon retirement are also assumed to elect spouse coverage.

Total Other Post Employment Benefit Liability

The District's total OPEB liability of \$762,894 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2024. Amount was actuarially determined in accordance with the parameters of GASB Statement 75. For detailed information and a table showing the components of the District's annual OPEB costs and liabilities, see page 56.

	Total OPEB Liability
Total OPEB Liability Balance 7/1/2022	\$ 721,249
Changes for the Year:	
Benefit payments	(18,567)
Service Cost	125,786
Interest	18,097
Changes of benefit terms	-
Changes of Assumptions	(83,671)
Experience (Gain)/Loss	-
Net Change in total OPEB Liability	41,645
Total OPEB Liability Balance 6/30/2023	\$ 762,894

The discount rate used to measure the total other post-employment benefit liability was 3.54%, based on the Bond Buyer Index: 20-year Bond Government Obligations at the measurement date.

Changes in the Net Other Post-Employment Benefit Liability

Changes of assumptions: Interest Discount, the investment return assumption was increased from 2.16 % to 3.54%. Demographic assumptions were revised to match (as closely as possible) those developed in the most recent experience study for Oregon PERS.

Sensitivity of the Total Post-Employment Benefit Liability to changes in the discount and trend rates

The following presents the net other post-employment benefit liability (NOL) of the District, calculated using the discount rate of 3.54 percent, as well as what the District's NOL would be if it was calculated using a discount rate that is 1-percentage-point lower (2.54 percent) or 1-percentage-point higher (4.54 percent) than the current rate:

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST EMPLOYMENT BENEFITS – (HEALTH INSURANCE) (CONTINUED)

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 824,211	\$ 762,894	\$ 705,602

	1% Decrease	Current Health Care Trend Rate	1% Increase
Total OPEB Liability	\$ 673,950	\$ 762,894	\$ 868,611

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

For the year ended June 30, 2023, the District recognized Other Post-Employment Benefit expense of \$66,668. At June 30, 2023, the District reported deferred outflows and deferred inflows of resources, related to Other Postemployment benefits from the following sources:

Deferral Source	Deferred Inflows	Deferred Outflows
Differences between expected & actual experience	\$ (241,207)	\$ 12,693
Changes of assumptions or other inputs	(85,308)	64,919
<i>Subtotal - Amortized Deferrals (Below)</i>	(326,515)	77,612
Benefit Payments after measurement date	-	38,927
Total as of June 30, 2023	\$ (326,515)	\$ 116,539

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2024. Subtotal amounts reported as deferred outflows \$77,612, and deferred inflows of resources (\$326,515), related to Other Post-employment benefits net to (\$248,903), and will be recognized in Other Post-employment benefit income as follows:

Year ending June 30,	Amount
2024	\$ (38,288)
2025	(35,390)
2026	(32,249)
2027	(32,992)
2028	(38,754)
Thereafter	(71,230)
Total	\$ (248,903)

For more information on the changes in OPEB health insurance liability, see page 56 of the financial report.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS

The following changes occurred in the liabilities during the year ended June 30, 2023:

	Beginning Balance	Adjustments	Reductions	Ending Balance	Due Within One Year	Due In More Than One Year
General Obligation Bonds						
Series 2012 Refunding	\$ 5,965,000	\$ -	\$ 1,835,000	\$ 4,130,000	\$ 1,985,000	\$ 2,145,000
Series 2016A	36,578,000	(17,261,411)	-	19,316,589	-	19,316,589
Series 2016B	14,450,000	-	470,000	13,980,000	510,000	13,470,000
Total	<u>56,993,000</u>	<u>(17,261,411)</u>	<u>2,305,000</u>	<u>37,426,589</u>	<u>2,495,000</u>	<u>34,931,589</u>
Premium - 2012 Refunding	1,138,186	-	355,236	782,950	381,942	401,008
Discount 2016A	(13,234,189)	-	-	(13,234,189)	-	(13,234,189)
Premium - 2016B	2,050,381	177,822	81,442	2,146,761	96,380	2,050,381
Total GO bonds	<u>46,947,378</u>	<u>(17,083,589)</u>	<u>2,741,678</u>	<u>27,122,111</u>	<u>2,973,322</u>	<u>24,148,789</u>
Qualified Zone Academy Bonds						
QZAB - 2008	70,000	-	70,000	-	-	-
QZAB - 2014	2,000,000	-	-	2,000,000	-	2,000,000
Total QZAB	<u>2,070,000</u>	<u>-</u>	<u>70,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
Limited Tax Pension Bonds						
2003	12,437,209	-	592,209	11,845,000	2,190,000	9,655,000
2022	26,691,611	-	354,952	26,336,659	450,492	25,886,167
Total Limited Tax Pension Bonds	<u>39,128,820</u>	<u>-</u>	<u>947,161</u>	<u>38,181,659</u>	<u>2,640,492</u>	<u>35,541,167</u>
Accretion of Discount	(123,324)	-	(123,324)	-	-	-
Capital Lease obligations	978,354	-	165,048	813,306	158,778	654,528
Total Bond Payables	<u>\$ 89,001,228</u>	<u>\$ (17,083,589)</u>	<u>\$ 3,800,563</u>	<u>\$ 68,117,076</u>	<u>\$ 5,772,592</u>	<u>\$ 62,344,484</u>

General Obligation Bonds

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

General Obligation Refunding Bonds Series 2012

In March 2012, the District issued general obligation bonds of \$21,335,000 (par value) with interest rates of 2% to 5% to advance refund the portion of the Series 2002 general obligation bonds on June 15, 2012. Interest rates increase in accordance with the original bond agreements. The Series 2012 bonds were issued at a premium of \$1,919,606 and, after paying issuance costs of \$260,662, the net proceeds were \$22,993,944. The net proceeds from the issuance of the Series 2012 bonds were used to purchase state and local government securities, which were deposited into an irrevocable trust with an escrow agent to provide debt service payments until the Series 2002 bonds were called on June 15, 2012. The advance refunding met the requirements of an in-substance debt defeasance and the refunded portion of the 2002 bonds was removed from the District's government-wide financial statements. The defeased bonds have been paid in full.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

General Obligation Bonds Series 2016

In August 2016, the District issued general obligation bonds of \$35,945,243 (par value) with interest rates of 2% to 5%. Interest rates increase in accordance with the original bond agreements. The bonds were used for facilities improvements and additions.

Qualified School Construction Bonds – 2008

The District entered into a financing agreement dated 2008 under the Qualified Zone Academy Bonds (QZAB) Program. The District received financing of \$1,000,000 for upgrades and improvements to school facilities. The agreement requires annual payments, and interest is fixed.

Qualified School Construction Bonds – 2014

The District entered into a financing agreement dated 2014 under the Qualified Zone Academy Bonds (QZAB) Program. The District received financing of \$2,000,000 for upgrades and improvements to school facilities. The agreement requires annual cash deposits to a sinking fund in the amount of \$133,334 to fund the only payment of \$2,000,000 in 2029.

Capital Lease Obligations

The District has eight capital lease obligations; the proceeds of five of the capital leases were used to purchase buses and the remaining leases were for copy machines and computer equipment, which are pledged as collateral. The agreements contain an event of default; if the District is unable to make payments, the lender may declare the entire unpaid principal balance and any unpaid accrued interest immediately due. The effective interest rates on the capital lease obligations range from 2.3 percent to 10.28 percent and payments end at varying dates through 2025.

Limited Tax Pension Bonds – 2003 and 2022

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocated portion of the PERS Unfunded Actuarial Liability (UAL). A bond in the amount of \$22,630,220 was issued on April 21, 2003. The bond is being amortized over 25 years. Interest is fixed and ranges between 1.4% and 6.27%. Interest rates increase in accordance with the original bond agreements. Interest is due semiannually on June 30 and December 31. A bond in the amount of \$26,691,611 was issued on May 23, 2022. The bond is being amortized over 20 years. Interest is fixed at 4.45% and is due semiannually on June 30 and December 30.

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

Future Maturities of Long-Term Liabilities

Pension Obligation Bonds

On April 3, 2003 and October 9, 2002, \$9,199,658 and \$8,089,414 respectively, of limited tax pension obligation bonds were issued to finance the unfunded actuarially accrued liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). The issuance of the bonds was considered an advance refunding of the District's UAL. The actual savings realized over the life of the bonds is uncertain because of the various legislative changes and legal issues pending with the PERS system which could impact the District's future required contribution rate.

Debt service payments for the pension obligation bonds will continue through the 2027-28 fiscal year. Future increases of the annual debt service payment will range from 4.4 percent to 4.9 percent annually. The bonds include deferred interest obligations where interest is payable at maturity and current interest obligations where interest is due semi-annually.

For the year ended June 30, 2023, there were no additions to Long Term Obligations.

The District has no significant default or termination clauses on any bonds payable and are not subject to any acceleration clauses under GASB 88.

Future maturities of bonds are payable as follows:

Fiscal Year Ending June 30,	General Obligation Bonds		
	Principal	Interest	Total
2024	\$ 2,495,000	\$ 663,263	\$ 3,158,263
2025	2,700,000	595,238	3,295,238
2026	2,915,000	469,288	3,384,288
2027	3,125,000	352,688	3,477,688
2028	3,345,000	227,688	3,572,688
2029-2033	10,383,126	4,171,575	14,554,701
2034-2038	7,956,508	7,433,492	15,390,000
2039-2042	4,506,955	5,786,044	10,292,999
Total	<u>\$ 37,426,589</u>	<u>\$ 19,699,276</u>	<u>\$ 57,125,865</u>

Fiscal Year Ending June 30,	Limited Tax Pension Bonds		
	Principal	Interest	Total
2024	\$ 2,640,492	\$ 1,843,241	\$ 4,483,733
2025	2,975,703	1,700,338	4,676,041
2026	3,336,137	1,537,785	4,873,922
2027	3,727,089	1,355,748	5,082,837
2028	2,223,871	1,152,562	3,376,433
2029-2033	5,524,046	4,739,009	10,263,055
2034-2038	8,902,813	3,227,708	12,130,521
2039-2042	8,851,508	930,589	9,782,097
Total	<u>\$ 38,181,659</u>	<u>\$ 16,486,980</u>	<u>\$ 54,668,639</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

Fiscal Year Ending June 30,	Qualified Zone Academy Bonds		
	Principal	Interest	Total
2024	\$ -	\$ -	\$ -
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029-2033	2,000,000	-	2,000,000
Total	\$ 2,000,000	\$ -	\$ 2,000,000

Future maturities of capital lease obligations are as follows:

Fiscal Year Ending June 30,	Capital Lease Obligations		
	Principal	Interest	Total
2024	\$ 158,778	\$ -	\$ 158,778
2025	130,123	-	130,123
2026	137,404	-	137,404
2027	137,404	-	137,404
2028	327,039	-	327,039
Total	\$ 890,748	\$ -	\$ 890,748

10. GENERAL OBLIGATION DEBT CAPACITY

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Kindergarten through twelfth grade school districts may issue an aggregate principal amount up to 7.95% of the Real Market Value of all taxable properties within the district.

Information on the District's general obligation debt capacity is presented below.

Real Market Value (Fiscal Year 2023) ⁽¹⁾	\$ 3,780,301,478
Debt Capacity	
General Obligation Debt Capacity (7.95% of Real Market Value)	300,533,968
Less: Outstanding Debt Subject to Limit	<u>(37,426,589) ⁽²⁾</u>
Remaining General Obligation Debt Capacity	\$ 263,107,379
Percent of Capacity Issued	12.45%

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

⁽²⁾ Represents voter-approved, unlimited-tax general obligations of the District.

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NOTES TO BASIC FINANCIAL STATEMENTS

11. 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 the last three fiscal years.

12. INTERFUND TRANSFERS AND INTERFUND RECEIVABLES/PAYABLES

Operating transfers and interfund receivables/payables between funds were made to fund various programs and activities as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 2,189,614	\$ -	\$ -	\$5,026,948
Special Revenue Fund	30,000	-	4,462,442	-
Special Project Fund	-	1,672,614	-	-
Debt Service Fund	-	207,000	-	-
Capital Project Fund	-	340,000	-	-
Internal Service Funds	-	-	564,506	-
Custodial Funds	-	-	-	-
Total	<u>\$ 2,219,614</u>	<u>\$ 2,219,614</u>	<u>\$5,026,948</u>	<u>\$5,026,948</u>

The internal transfers are budgeted and recorded to show legal and operational commitments between funds such as cost sharing.

13. PROPERTY TAX LIMITATION

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and nonschool government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this 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 voters 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.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

14. TAX ABATEMENTS

As of June 30, 2023, the District had tax abatements through three programs: Enterprise Zone, Housing Multiple Unit Core Areas, which impacted their levied taxes and require disclosure under GASB 77.

Enterprise Zone (ORS 285C.175):

- The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor.

The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction.

Housing Multiple Core Areas (ORS 307.612):

- Certain multiple-unit housing that qualifies for exemption under ORS 307.600 to 307.637 may be exempt from ad valorem taxation for a maximum of 10 consecutive years. The initial year of exemption starts from the assessment year beginning January 1 immediately following the calendar year in which construction, addition, or conversion is completed. This determination is based on the stage in the construction process when, according to ORS 307.330, the improvement would have entered the tax rolls without the exemption. Additionally, for multiple-unit housing under a low-income housing assistance contract, the exemption applies upon approval of the application.
- The exemption does not include the land or any enhancements unrelated to the multiple-unit housing. However, it does cover the following: parking developed in conjunction with the construction, addition, or conversion of multiple-unit housing; and commercial property, to the extent that it serves as a mandated design or public benefit component of a multiple-unit housing project approved by a city or county authority. When stories or other improvements are added to a structure, or a structure is converted, only the augmented value attributable to the addition or conversion is eligible for tax exemption.

For the fiscal year ended June 30, 2023, the District had abated property taxes totaling \$74,487 under these programs.

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NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE LIABILITY

For the year ended 6/30/2023, the basic financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the 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. For additional information, refer to the disclosures below.

On 06/01/2018, the District entered into an 85-month lease as Lessee for the use of a Blue Bird - School Bus - 2019. An initial lease liability was recorded in the amount of \$149,634. As of 06/30/2023, the value of the lease liability is \$47,404. The District is required to make yearly fixed payments of \$24,568. The lease has an interest rate of 3.47%. The value of the right to use asset as of 06/30/2023 of \$149,634 with accumulated amortization of \$91,028 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 06/01/2018, the District entered into an 85-month lease as Lessee for the use of a Blue Bird - School Bus - 2019. An initial lease liability was recorded in the amount of \$112,226. As of 06/30/2023, the value of the lease liability is \$35,553. The District is required to make yearly fixed payments of \$18,426. The lease has an interest rate of 3.47%. The value of the right to use asset as of 06/30/2023 of \$112,226 with accumulated amortization of \$57,049 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 06/01/2018, the District entered into an 85-month lease as Lessee for the use of a Blue Bird – School Bus - 2019. An initial lease liability was recorded in the amount of \$112,226. As of 06/30/2023, the value of the lease liability is \$35,553. The District is required to make yearly fixed payments of \$18,426. The lease has an interest rate of 3.47%. The value of the right to use asset as of 06/30/2023 of \$112,226 with accumulated amortization of \$57,049 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/17/2017, the District entered into an 88-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2018. An initial lease liability was recorded in the amount of \$136,421. As of 06/30/2023, the value of the lease liability is \$22,338. The District is required to make yearly fixed payments of \$22,385. The lease has an interest rate of 3.25%. The value of the right to use asset as of 06/30/2023 of \$136,421 with accumulated amortization of \$85,813 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/25/2019, the District entered into an 88-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2020. An initial lease liability was recorded in the amount of \$146,351. As of 06/30/2023, the value of the lease liability is \$68,159. The District is required to make yearly fixed payments of \$23,998. The lease has an interest rate of 3.25%. The value of the right to use asset as of 06/30/2023 of \$146,351 with accumulated amortization of \$62,475 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/25/2019, the District entered into an 88-month lease as Lessee for the use of a Girardian – G5 200. An initial lease liability was recorded in the amount of \$79,274. As of 06/30/2023, the value of the lease liability is \$36,919. The District is required to make yearly fixed payments of \$12,999. The lease has an interest rate of 3.25%. The value of the right to use asset as of 06/30/2023 of \$79,274 with accumulated amortization of \$33,840 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/25/2019, the District entered into an 88-month lease as Lessee for the use of a Chevrolet – Micro Bird G5. An initial lease liability was recorded in the amount of \$79,274. As of 06/30/2023, the value of the lease liability is \$36,919. The District is required to make yearly fixed payments of \$12,999. The lease has an interest rate of 3.25%. The value of the right to use asset as of 06/30/2023 of \$79,274 with accumulated amortization of \$33,840 is included with Equipment – Vehicles on the Lease Class activities table found below.

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LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE LIABILITY (CONTINUED)

On 03/26/2020, the District entered into an 88-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2021. An initial lease liability was recorded in the amount of \$108,615. As of 06/30/2023, the value of the lease liability is \$68,821. The District is required to make yearly fixed payments of \$17,157. The lease has an interest rate of 2.37%. The value of the right to use asset as of 06/30/2023 of \$108,615 with accumulated amortization of \$35,476 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/26/2020, the District entered into an 88-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2021. An initial lease liability was recorded in the amount of \$108,615. As of 06/30/2023, the value of the lease liability is \$65,058. The District is required to make yearly fixed payments of \$17,157. The lease has an interest rate of 2.37%. The value of the right to use asset as of 06/30/2023 of \$108,615 with accumulated amortization of \$35,476 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/26/2020, the District entered into an 88-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2021. An initial lease liability was recorded in the amount of \$108,615. As of 06/30/2023, the value of the lease liability is \$65,058. The District is required to make yearly fixed payments of \$17,157. The lease has an interest rate of 2.37%. The value of the right to use asset as of 06/30/2023 of \$108,615 with accumulated amortization of \$35,476 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 03/26/2020, the District entered into an 88-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2021. An initial lease liability was recorded in the amount of \$108,615. As of 06/30/2023, the value of the lease liability is \$65,058. The District is required to make yearly fixed payments of \$17,157. The lease has an interest rate of 2.37%. The value of the right to use asset as of 06/30/2023 of \$108,615 with accumulated amortization of \$35,476 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 11/23/2021, the District entered into a 60-month lease as Lessee for the use of a Blue Bird - BBCV2311 - 2022. An initial lease liability was recorded in the amount of \$90,725. As of 06/30/2023, the value of the lease liability is \$65,058. The District is required to make yearly fixed payments of \$14,192. The lease has an interest rate of 2.30%. The value of the right to use asset as of 06/30/2023 of \$90,725 with accumulated amortization of \$23,639 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 11/23/2020, the District entered into a 60-month lease as Lessee for the use of a Blue Bird - BBCV2311 - 2022. An initial lease liability was recorded in the amount of \$78,627. As of 06/30/2023, the value of the lease liability is \$66,263. The District is required to make yearly fixed payments of \$14,192. The lease has an interest rate of 2.30%. The value of the right to use asset as of 06/30/2023 of \$78,627 with accumulated amortization of \$20,487 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 11/23/2020, the District entered into a 60-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2022. An initial lease liability was recorded in the amount of \$81,663. As of 06/30/2023, the value of the lease liability is \$53,613. The District is required to make yearly fixed payments of \$14,740. The lease has an interest rate of 2.30%. The value of the right to use asset as of 06/30/2023 of \$81,663 with accumulated amortization of \$21,278 is included with Equipment – Vehicles on the Lease Class activities table found below.

On 11/23/2020, the District entered into a 60-month lease as Lessee for the use of a Blue Bird - T3RE4006 - 2022. An initial lease liability was recorded in the amount of \$94,229. As of 06/30/2023, the value of the lease liability is \$55,682. The District is required to make yearly fixed payments of \$14,740. The lease has an interest rate of 2.30%. The value of the right to use asset as of 06/30/2023 of \$94,229 with accumulated amortization of \$24,552 is included with Equipment – Vehicles on the Lease Class activities table found below.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE LIABILITY (CONTINUED)

On 01/19/2022, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 -EFQ265461. An initial lease liability was recorded in the amount of \$9,360. As of 06/30/2023, the value of the lease liability is \$1,728. The District is required to make monthly fixed payments of \$156. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$9,360 with accumulated amortization of \$2,717 is included with Equipment – Copier on the Lease Class activities table found below.

On 06/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EKZ342869. An initial lease liability was recorded in the amount of \$3,849. As of 06/30/2023, the value of the lease liability is \$6,552. The District is required to make monthly fixed payments of \$65. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$3,849 with accumulated amortization of \$1,494 is included with Equipment – Copier on the Lease Class activities table found below.

On 06/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EKZ342872. An initial lease liability was recorded in the amount of \$3,849. As of 06/30/2023, the value of the lease liability is \$2,309. The District is required to make monthly fixed payments of \$65. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$3,849 with accumulated amortization of \$1,494 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a RISOGRAPH SF5130. An initial lease liability was recorded in the amount of \$2,880. As of 06/30/2023, the value of the lease liability is \$2,309. The District is required to make monthly fixed payments of \$48. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$2,880 with accumulated amortization of \$1,118 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EDQ721441. An initial lease liability was recorded in the amount of \$12,660. As of 06/30/2023, the value of the lease liability is \$7,596. The District is required to make monthly fixed payments of \$211. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$12,660 with accumulated amortization of \$4,914 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ265468. An initial lease liability was recorded in the amount of \$8,709. As of 06/30/2023, the value of the lease liability is \$5,225. The District is required to make monthly fixed payments of \$145. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,709 with accumulated amortization of \$3,381 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ265662. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ265455. An initial lease liability was recorded in the amount of \$8,709. As of 06/30/2023, the value of the lease liability is \$5,225. The District is required to make monthly fixed payments of \$145. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,709 with accumulated amortization of \$3,381 is included with Equipment – Copier on the Lease Class activities table found below.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE LIABILITY (CONTINUED)

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ265493. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ265591. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ649453. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ649455. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ649463. An initial lease liability was recorded in the amount of \$8,709. As of 06/30/2023, the value of the lease liability is \$5,225. The District is required to make monthly fixed payments of \$145. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,709 with accumulated amortization of \$3,381 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ649458. An initial lease liability was recorded in the amount of \$8,709. As of 06/30/2023, the value of the lease liability is \$5,225. The District is required to make monthly fixed payments of \$145. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,709 with accumulated amortization of \$3,381 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ649465. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ265295. An initial lease liability was recorded in the amount of \$8,709. As of 06/30/2023, the value of the lease liability is \$5,225. The District is required to make monthly fixed payments of \$145. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,709 with accumulated amortization of \$3,381 is included with Equipment – Copier on the Lease Class activities table found below.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
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NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE LIABILITY (CONTINUED)

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ442662. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

On 07/23/2021, the District entered into a 60-month lease as Lessee for the use of a Xerox C8170 - EFQ442966. An initial lease liability was recorded in the amount of \$8,400. As of 06/30/2023, the value of the lease liability is \$5,040. The District is required to make monthly fixed payments of \$140. The lease has an interest rate of 0.00%. The value of the right to use asset as of 06/30/2023 of \$8,400 with accumulated amortization of \$3,261 is included with Equipment – Copier on the Lease Class activities table found below.

	<u>Outstanding 7/1/22</u>	<u>Issued</u>	<u>Matured and Redeemed</u>	<u>Outstanding 6/30/23</u>	<u>Due Within One Year</u>
Equipment - Vehicles					
Blue Bird - School Bus - 2019	\$ -	\$ 68,792	\$ 21,388	47,404	\$ 22,142
Blue Bird - School Bus - 2019	-	51,594	16,041	35,553	16,607
Blue Bird - School Bus - 2019	-	51,594	16,041	35,553	16,607
Blue Bird - T3RE4006 - 2018	-	42,645	20,307	22,338	20,977
Blue Bird - T3RE4006 - 2020	-	88,560	20,401	68,159	21,075
Girardian – G5 200	-	47,970	11,051	36,919	11,416
Chevrolet – Micro Bird G5	-	47,970	11,051	36,919	11,416
Blue Bird - T3RE4006 - 2021	-	79,943	14,885	65,058	15,242
Blue Bird - T3RE4006 - 2021	-	79,943	14,885	65,058	15,242
Blue Bird - T3RE4006 - 2021	-	79,943	14,885	65,058	15,242
Blue Bird - T3RE4006 - 2021	-	79,943	14,885	65,058	15,242
Blue Bird - BBCV2311 - 2022	-	78,626	12,363	66,263	12,651
Blue Bird - BBCV2311 - 2022	-	66,264	12,651	53,613	12,945
Blue Bird - T3RE4006 - 2022	-	68,822	13,140	55,682	13,445
Blue Bird - T3RE4006 - 2022	-	81,662	12,841	68,821	13,140
Subtotal Equipment - Vehicles	-	1,014,271	226,815	787,456	233,389
Equipment - Copiers					
Xerox C8170 - EFQ265461	-	8,424	1,872	6,552	1,872
Xerox C8170 - EKZ342869	-	3,079	770	2,309	770
Xerox C8170 - EKZ342872	-	3,079	770	2,309	770
RISOGRAPH SF5130	-	2,304	576	1,728	576
Xerox C8170 - EDQ721441	-	10,128	2,532	7,596	2,532
Xerox C8170 - EFQ265468	-	6,967	1,742	5,225	1,742
Xerox C8170 - EFQ265662	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ265455	-	6,967	1,742	5,225	1,742
Xerox C8170 - EFQ265493	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ265591	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ649453	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ649455	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ649463	-	6,967	1,742	5,225	1,742
Xerox C8170 - EFQ649458	-	6,967	1,742	5,225	1,742
Xerox C8170 - EFQ649465	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ265295	-	6,967	1,742	5,225	1,742
Xerox C8170 - EFQ442662	-	6,720	1,680	5,040	1,680
Xerox C8170 - EFQ442966	-	6,720	1,680	5,040	1,680
Subtotal Equipment - Copiers	-	115,609	28,670	86,939	28,670
Total Lease Liability	\$ -	\$ 1,129,880	\$ 255,485	\$ 874,395	\$ 262,059

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE LIABILITY (CONTINUED)

Principal Interest to Maturity		
Governmental Activities		
Equipment - Vehicles		
Fiscal Year Ending	Principal Payments	Interest Payments
June 30,	Principal Payments	Interest Payments
2024	\$ 233,389	\$ 20,816
2025	240,097	13,806
2026	224,742	7,348
2027	89,228	3,059
2028	-	-
Thereafter	-	-
	\$ 787,456	\$ 45,029

Principal Interest to Maturity		
Governmental Activities		
Equipment - Copiers		
Fiscal Year Ending	Principal Payments	Interest Payments
June 30,	Principal Payments	Interest Payments
2024	\$ 28,670	\$ -
2025	28,670	-
2026	28,670	-
2027	929	-
2028	-	-
Thereafter	-	-
	\$ 86,939	\$ -

Principal Interest to Maturity		
Governmental Activities		
Total		
Fiscal Year Ending	Principal Payments	Interest Payments
June 30,	Principal Payments	Interest Payments
2024	\$ 262,059	\$ 20,816
2025	268,767	13,806
2026	253,412	7,348
2027	90,157	3,059
2028	-	-
Thereafter	-	-
	\$ 874,395	\$ 45,029

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

16. RIGHT TO USE ASSET

Right to use assets are for the leases in Note 15.

Amount of Lease Assets by Major Classes of Underlying Asset (Right-to-Use Asset)

Asset Class	At June 30, 2023		
	Lease Asset Value	Accumulated Amortization	Net Value
Equipment - Vehicles	\$ 1,595,110	\$ 652,954	\$ 942,156
Equipment - Copiers	143,343	54,730	88,613
Total	\$ 1,738,453	\$ 707,684	\$ 1,030,769

Changes in Right-to-Use Asset (Equipment - Vehicles)

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023
Right-to-Use Asset				
Blue Bird - School Bus - 2019	\$ -	\$ 149,634	\$ -	\$ 149,634
Blue Bird - School Bus - 2019	-	112,226	-	112,226
Blue Bird - School Bus - 2019	-	112,226	-	112,226
Blue Bird - T3RE4006 - 2018	-	136,421	-	136,421
Blue Bird - T3RE4006 - 2020	-	146,351	-	146,351
Girardian - G5 200	-	79,274	-	79,274
Chevrolet - Micro Bird G5	-	79,274	-	79,274
Blue Bird - T3RE4006 - 2021	-	108,615	-	108,615
Blue Bird - T3RE4006 - 2021	-	108,615	-	108,615
Blue Bird - T3RE4006 - 2021	-	108,615	-	108,615
Blue Bird - T3RE4006 - 2021	-	108,615	-	108,615
Blue Bird - BBCV2311 - 2022	-	90,725	-	90,725
Blue Bird - BBCV2311 - 2022	-	78,627	-	78,627
Blue Bird - T3RE4006 - 2022	-	81,663	-	81,663
Blue Bird - T3RE4006 - 2022	-	94,229	-	94,229
Total	\$ -	\$ 1,595,110	\$ -	\$ 1,595,110
Accumulated Amortization				
Blue Bird - School Bus - 2019	-	91,028	-	91,028
Blue Bird - School Bus - 2019	-	57,049	-	57,049
Blue Bird - School Bus - 2019	-	57,049	-	57,049
Blue Bird - T3RE4006 - 2018	-	85,813	-	85,813
Blue Bird - T3RE4006 - 2020	-	62,475	-	62,475
Girardian - G5 200	-	33,840	-	33,840
Chevrolet - Micro Bird G5	-	33,840	-	33,840
Blue Bird - T3RE4006 - 2021	-	35,476	-	35,476
Blue Bird - T3RE4006 - 2021	-	35,476	-	35,476
Blue Bird - T3RE4006 - 2021	-	35,476	-	35,476
Blue Bird - T3RE4006 - 2021	-	35,476	-	35,476
Blue Bird - BBCV2311 - 2022	-	23,639	-	23,639
Blue Bird - BBCV2311 - 2022	-	20,487	-	20,487
Blue Bird - T3RE4006 - 2022	-	21,278	-	21,278
Blue Bird - T3RE4006 - 2022	-	24,552	-	24,552
Total	\$ -	\$ 652,954	\$ -	\$ 652,954
Right-to-Use Asset, Net	\$ -			\$ 942,156

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

16. RIGHT TO USE ASSET (CONTINUED)

	Changes in Right-to-Use Asset (Equipment - Copiers)			Balance at June 30, 2023
	Balance at July 1, 2022	Additions	Reductions	
Right-to-Use Asset				
Xerox C8170 - EFQ265461	\$ -	\$ 9,360	\$ -	\$ 9,360
Xerox C8170 - EKZ342869	-	3,849	-	3,849
Xerox C8170 - EKZ342872	-	3,849	-	3,849
RISOGRAPH SF5130	-	2,880	-	2,880
Xerox C8170 - EDQ721441	-	12,660	-	12,660
Xerox C8170 - EFQ265468	-	8,709	-	8,709
Xerox C8170 - EFQ265662	-	8,400	-	8,400
Xerox C8170 - EFQ265455	-	8,709	-	8,709
Xerox C8170 - EFQ265493	-	8,400	-	8,400
Xerox C8170 - EFQ265591	-	8,400	-	8,400
Xerox C8170 - EFQ649453	-	8,400	-	8,400
Xerox C8170 - EFQ649455	-	8,400	-	8,400
Xerox C8170 - EFQ649463	-	8,709	-	8,709
Xerox C8170 - EFQ649458	-	8,709	-	8,709
Xerox C8170 - EFQ649465	-	8,400	-	8,400
Xerox C8170 - EFQ265295	-	8,709	-	8,709
Xerox C8170 - EFQ442662	-	8,400	-	8,400
Xerox C8170 - EFQ442966	-	8,400	-	8,400
Total	<u>\$ -</u>	<u>\$ 143,343</u>	<u>\$ -</u>	<u>\$ 143,343</u>
Accumulated Amortization				
Xerox C8170 - EFQ265461	-	2,717	-	2,717
Xerox C8170 - EKZ342869	-	1,494	-	1,494
Xerox C8170 - EKZ342872	-	1,494	-	1,494
RISOGRAPH SF5130	-	1,118	-	1,118
Xerox C8170 - EDQ721441	-	4,914	-	4,914
Xerox C8170 - EFQ265468	-	3,381	-	3,381
Xerox C8170 - EFQ265662	-	3,261	-	3,261
Xerox C8170 - EFQ265455	-	3,381	-	3,381
Xerox C8170 - EFQ265493	-	3,261	-	3,261
Xerox C8170 - EFQ265591	-	3,261	-	3,261
Xerox C8170 - EFQ649453	-	3,261	-	3,261
Xerox C8170 - EFQ649455	-	3,261	-	3,261
Xerox C8170 - EFQ649463	-	3,381	-	3,381
Xerox C8170 - EFQ649458	-	3,381	-	3,381
Xerox C8170 - EFQ649465	-	3,261	-	3,261
Xerox C8170 - EFQ265295	-	3,381	-	3,381
Xerox C8170 - EFQ442662	-	3,261	-	3,261
Xerox C8170 - EFQ442966	-	3,261	-	3,261
Total	<u>\$ -</u>	<u>\$ 54,730</u>	<u>\$ -</u>	<u>\$ 54,730</u>
Right-to-Use Asset, Net	<u>\$ -</u>			<u>\$ 88,613</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

16. FUND BALANCE CONSTRAINTS

The specific purposes for each of the categories of fund balance as of June 30, 2023 are as follows:

Fund Balances:	General Fund	Special Revenue Fund	Special Project Fund	Debt Service Fund	Capital Projects Fund	Total
<u>Nonspendable:</u>						
Prepaid & Inventory	\$ -	\$ -	\$ 69,937	\$ -	\$ -	\$ 69,937
<u>Restricted:</u>						
Debt service	-	-	-	635,818	-	635,818
Bond Projects	-	-	-	-	-	-
Building improvements	-	-	-	-	346,124	346,124
Bus replacements	-	-	-	-	-	-
Student activities	-	-	-	-	-	-
School nutrition programs	-	-	-	-	-	-
Child dental care	-	-	-	-	-	-
Cool schools program	-	-	-	-	-	-
Wellness program	-	-	-	-	-	-
Grant projects	-	587,576	3,061,660	-	-	3,649,236
Pre-school programs	-	-	-	-	-	-
TAG programs	-	-	-	-	-	-
GEAR up scholarships	-	-	-	-	-	-
Child care	-	-	-	-	-	-
	<u>-</u>	<u>587,576</u>	<u>3,061,660</u>	<u>635,818</u>	<u>346,124</u>	<u>4,631,178</u>
<u>Assigned to:</u>						
Professional development	-	-	-	-	-	-
Community recreation	-	-	-	-	-	-
PERS reserve	-	-	-	-	-	-
Communication needs	-	-	-	-	-	-
<u>Unassigned:</u>	<u>2,776,991</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,776,991</u>
Total Fund Balances	<u>\$ 2,776,991</u>	<u>\$ 587,576</u>	<u>\$ 3,131,597</u>	<u>\$ 635,818</u>	<u>\$ 346,124</u>	<u>\$ 7,478,106</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

17. COMMITMENTS AND CONTINGENCIES

Substantially all amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although management expects such amounts, if any, to be immaterial.

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on operations cannot be determined.

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the ultimate impact in the District's finances is not determinable.

18. PRIOR PERIOD ADJUSTMENTS

Prior period adjustments were recorded to restate the beginning net position to account for the following:

- The reported premium amount on the Series 2016A bond included the interest amount, leading to a decrease in the net position due to interest being charged twice. To rectify this, the amount of \$17,261,411 was added back to the beginning net position.
- The reported premium discount amount on Series 2016B included the years 2019 and 2020 without deferring them, resulting in the inclusion of two years in advance. To address this, the amount of \$177,882 was deducted from the beginning net position.

Net Position - Beginning as previously reported	\$ (5,641,814)
Prior Period Adjustment	17,261,411
Prior Period Adjustment	<u>(177,822)</u>
Net Position - Beginning as restated	<u>\$ 11,441,775</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH LANE SCHOOL DISTRICT NO.45J3
COTTAGE GROVE, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

PERS

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) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.04 %	\$ 6,333,860	\$ 18,623,274	34.0 %	84.5 %
2022	0.10	11,791,770	18,261,846	72.4	87.6
2021	0.13	28,556,518	18,621,909	163.3	75.8
2020	0.11	18,446,299	17,548,378	118.3	80.2
2019	0.13	19,446,172	15,512,342	123.8	82.0
2018	0.12	16,458,618	17,568,345	107.2	83.1
2017	0.11	15,908,640	15,615,031	107.0	92.0
2016	0.10	5,497,097	15,072,780	36.5	92.0
2015	0.07	(1,546,863)	14,766,855	(10.5)	103.6

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

SCHEDULE OF CONTRIBUTIONS

	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
2023	\$ 161,282	\$ 161,282	\$ -	\$ 27,590,223	0.6 %
2022	980,393	980,393	-	18,623,274	5.3
2021	1,587,619	1,587,619	-	18,261,846	8.7
2020	1,518,504	1,518,504	-	18,621,909	8.2
2019	1,128,578	1,128,578	-	17,548,378	6.4
2018	1,116,152	1,116,152	-	15,512,342	7.2
2017	2,377,117	2,377,117	-	17,568,345	13.5
2016	2,179,417	2,179,417	-	15,615,031	14.0
2015	2,703,361	2,703,361	-	15,072,780	17.9

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON**

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2023

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET/(LIABILITY) FOR RHIA

Year Ended June 30,	(a) District's proportion of the net OPEB asset/ (liability) (NOA/(L))	(b) District's proportionate share of the net OPEB asset/ (liability) (NOA/(L))	(c) District's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2023	0.10600 %	\$ 378,840	\$ 18,623,274	2.03 %	194.6 %
2022	0.10319	372,770	16,292,219	2.29	183.9
2021	0.18965	520,490	17,483,546	2.98	150.1
2020	0.11492	310,844	15,586,990	1.99	144.4
2019	0.10856	178,809	15,708,298	1.14	124.0
2018	0.10617	63,883	15,355,468	0.42	108.9
2017	0.11011	44,295	14,861,774	0.30	90.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

Amounts for covered payroll (c) use the prior year's data to match the measurement data used by the OPEB plan for each year.

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	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
2023	\$ 2,077	\$ 2,077	\$ -	\$ 27,590,223	0.01 %
2022	2,628	2,628	-	18,623,274	0.01
2021	2,904	2,904	-	18,261,846	0.02
2020	2,043	2,043	-	18,621,909	0.01
2019	79,727	79,727	-	17,548,378	0.45
2018	77,562	77,562	-	15,512,342	0.50
2017	74,959	74,959	-	17,568,345	0.43

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

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

All statutorily required contributions were made and are included within PERS contributions (see p. 54).

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

OTHER POSTEMPLOYMENT BENEFITS
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
June 30, 2023

HEALTH INSURANCE SUBSIDY

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Experience (Gain)/Loss	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2023	\$ 721	\$ 126	\$ 18	\$ -	\$ (84)	\$ (19)	\$ 763	\$ N/A	N/A
2022	976	108	23	(317)	33	(102)	721	N/A	N/A
2021	888	94	33	-	55	(94)	976	N/A	N/A
2020	803	80	33	26	13	(67)	888	N/A	N/A
2019	783	79	30	-	(15)	(74)	803	N/A	N/A
2018	845	82	24	-	(36)	(138)	777	N/A	N/A
2017	N/A	N/A	N/A	N/A	N/A	N/A	845	N/A	N/A

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended June 30,	(a) Actuarially Determined Contribution	(b) Contributions During Year	(b)-(a) Difference	(c) Covered Payroll	(b/c) Contributions as a Percentage of Payroll
2023	\$ N/A	\$ N/A	\$ N/A	\$ N/A	N/A %
2022	N/A	N/A	N/A	N/A	N/A
2021	N/A	N/A	N/A	N/A	N/A
2020	N/A	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A
2017	N/A	N/A	N/A	N/A	N/A

The above table presents the most recent actuarial valuations for the District's OPEB Health Insurance and it provides information that approximates the funding progress of the plan.

The amounts presented for each fiscal year are actuarially determined and rolled forward.

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

SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2023

	<u>GENERAL FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Local Sources	\$ 8,469,338	\$ 8,469,338	\$ 8,633,860	\$ 164,522
Intermediate Sources	65,000	65,000	95,770	30,770
State Sources	25,785,767	25,785,767	26,171,804	386,037
Federal Sources	129,000	129,000	121,401	(7,599)
Total Revenues	<u>34,449,105</u>	<u>34,449,105</u>	<u>35,022,835</u>	<u>573,730</u>
EXPENDITURES				
Instruction	21,229,269	21,229,269 (1)	19,704,964	1,524,305
Support Services	14,339,963	14,339,963 (1)	13,664,580	675,383
Debt Service	60,000	60,000 (1)	-	60,000
Contingency	1,500,000	1,500,000 (1)	-	1,500,000
Total Expenditures	<u>37,129,232</u>	<u>37,129,232</u>	<u>33,369,544</u>	<u>3,759,688</u>
Excess of Revenue Over, (Under) Expenditures	(2,680,127)	(2,680,127)	1,653,291	4,333,418
OTHER FINANCING SOURCES, (USES)				
Transfers Out	(2,232,000)	(2,232,000) (1)	(2,189,614)	42,386
Net Change in Fund Balance	(4,912,127)	(4,912,127)	(536,323)	4,375,804
Beginning Fund Balance	5,637,126	5,637,126	3,313,314	(2,323,812)
Ending Fund Balance	<u>\$ 725,000</u>	<u>\$ 725,000</u>	<u>\$ 2,776,991</u>	<u>\$ 2,051,991</u>

(1) Appropriation Level

SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ACTUAL AND BUDGET -BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2023

	<u>SPECIAL REVENUE FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Local Sources	\$ -	\$ -	\$ 58,336	\$ 58,336
State Sources	3,353,276	3,353,276	3,948,239	594,963
Federal Sources	6,895,539	7,099,850	4,897,522	(2,202,328)
Total Revenues	<u>10,248,815</u>	<u>10,453,126</u>	<u>8,904,097</u>	<u>(1,549,029)</u>
EXPENDITURES:				
Instruction	6,070,936	6,070,936 (1)	5,124,413	946,523
Support Services	4,217,300	4,421,611 (1)	4,086,606	335,005
Enterprise & Community Services	3,500	3,500 (1)	14,284	(10,784)
Facilities Acquisition & Construction	-	- (1)	(35,228)	35,228
Total Expenditures	<u>10,291,736</u>	<u>10,496,047</u>	<u>9,190,075</u>	<u>1,305,972</u>
Excess of Revenues Over, -Under Expenditures	(42,921)	(42,921)	(285,978)	(243,057)
Other Financing Sources (Uses):				
Transfers - Out	-	-	(30,000)	(30,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(30,000)</u>	<u>(30,000)</u>
Net Change in Fund Balance	(42,921)	(42,921)	(315,978)	(273,057)
Beginning Fund Balance	<u>42,921</u>	<u>42,921</u>	<u>903,554</u>	<u>860,633</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 587,576</u>	<u>\$ 587,576</u>

(1) Appropriation Level

SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ACTUAL AND BUDGET -BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2023

	<u>SPECIAL PROJECTS FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Local Sources	\$ 980,177	\$ 1,901,027	\$ 232,487	\$ (1,668,540)
Intermediate Source	55,000	90,000	8,488	(81,512)
State Sources	1,728,844	1,728,844	2,517,866	789,022
Federal Sources	1,200,000	1,250,000	1,748,167	498,167
	<u>3,964,021</u>	<u>4,969,871</u>	<u>4,507,008</u>	<u>(462,863)</u>
Total Revenues				
	3,964,021	4,969,871	4,507,008	(462,863)
EXPENDITURES:				
Instruction	2,547,775	3,468,625 (1)	2,367,264	1,101,361
Support Services	1,820,982	1,855,982 (1)	1,146,014	709,968
Enterprise & Community Services	2,928,890	2,928,890 (1)	1,907,144	1,021,746
Facilities Acquisition & Construction	95,000	145,000 (1)	113,578	31,422
Debt Service	277,995	277,995 (1)	276,855	1,140
Contingencies	301,693	301,693 (1)	-	301,693
	<u>7,972,335</u>	<u>8,978,185</u>	<u>5,810,855</u>	<u>3,167,330</u>
Total Expenditures				
	7,972,335	8,978,185	5,810,855	3,167,330
Excess of Revenues Over, -Under Expenditures	(4,008,314)	(4,008,314)	(1,303,847)	2,704,467
Other Financing Sources (Uses):				
Transfers - Out	(110,921)	(110,921)	-	110,921
Transfers - In	1,685,000	1,685,000	1,672,614 (2)	(12,386)
	<u>1,574,079</u>	<u>1,574,079</u>	<u>1,672,614</u>	<u>98,535</u>
Total Other Financing Sources (Uses)				
	1,574,079	1,574,079	1,672,614	98,535
Net Change in Fund Balance	(2,434,235)	(2,434,235)	368,767	2,803,002
Beginning Fund Balance	2,434,235	2,434,235	2,762,830	328,595
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,131,597</u>	<u>\$ 3,131,597</u>

(1) Appropriation Level

(2) Included in this amount is the required match of \$12,079 for National School Lunch Support.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SUPPLEMENTARY INFORMATION

SOUTH LAN SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2023

	<u>DEBT SERVICE FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Local Sources:				
Property Taxes	\$ 3,138,066	\$ 3,138,066	\$ 3,114,112	\$ (23,954)
Earnings on Investments	17,000	17,000	180,844	163,844
Miscellaneous	-	-	184,761	184,761
Total Revenues	<u>3,155,066</u>	<u>3,155,066</u>	<u>3,479,717</u>	<u>324,651</u>
EXPENDITURES:				
Debt Service	<u>3,385,542</u>	<u>3,385,542</u> (1)	<u>3,324,805</u>	<u>60,737</u>
Total Expenditures	<u>3,385,542</u>	<u>3,385,542</u>	<u>3,324,805</u>	<u>60,737</u>
Excess of Revenues Over, -Under Expenditures	(230,476)	(230,476)	154,912	385,388
OTHER FINANCING SOURCES (USES):				
Transfers In	207,000	207,000	207,000	-
Total Other Financing Sources (Uses)	<u>207,000</u>	<u>207,000</u>	<u>207,000</u>	<u>-</u>
Net Change in Fund Balance	(23,476)	(23,476)	361,912	385,388
Beginning Fund Balance	<u>23,476</u>	<u>23,476</u>	<u>282,419</u>	<u>258,943</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 644,331</u>	<u>\$ 644,331</u>

(1) Appropriation Level

SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2023

	<u>CAPITAL PROJECTS FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
REVENUES:				
Local Sources	\$ 225,600	\$ 225,600	\$ 60,306	\$ (165,294)
Total Revenues	<u>225,600</u>	<u>225,600</u>	<u>60,306</u>	<u>(165,294)</u>
EXPENDITURES:				
Supporting Services	\$ 806,649	\$ 806,649 (1)	\$ 314,119	\$ 492,530
Total Expenditures	<u>806,649</u>	<u>806,649</u>	<u>314,119</u>	<u>492,530</u>
Excess of Revenues Over, -Under Expenditures	(581,049)	(581,049)	(253,813)	(327,236)
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>-</u>
Net Change in Fund Balance	(241,049)	(241,049)	86,187	327,236
Beginning Fund Balance	<u>241,049</u>	<u>241,049</u>	<u>259,937</u>	<u>18,888</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 346,124</u>	<u>\$ 346,124</u>

(1) Appropriation level

SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGETARY (NON-GAAP) BASIS
 For the Year Ended June 30, 2023

<u>INTERNAL SERVICE FUNDS</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
REVENUES:				
Interfund Charges	\$ 2,434,378	\$ 4,003,501	\$ 3,405,908	\$ (597,593)
Earnings on Investments		-	10,629	10,629
Total Revenues	2,434,378	4,003,501	3,416,537	(586,964)
EXPENDITURES:				
Debt Service	2,509,000	4,078,123 (1)	3,471,949	606,174
Total Expenditures	2,509,000	4,078,123	3,471,949	606,174
Excess Revenues Over Expenditures (Under)	(74,622)	(74,622)	(55,412)	19,210
Net Change in Fund Balance	(74,622)	(74,622)	(55,412)	19,210
Beginning Fund Balance	74,622	74,622	(38,690,753)	(38,765,375)
Ending Fund Balance	\$ -	\$ -	\$ (38,746,165)	\$ (38,746,165)

(1) - Appropriation Level

SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGETARY (NON-GAAP) BASIS
 For the Year Ended June 30, 2023

	<u>CUSTODIAL FUNDS</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES:				
Earnings from Investments	\$ 5,600	\$ 5,600	\$ 11,127	\$ 5,527
Contributions		-	3,480	3,480
Total Revenues	<u>5,600</u>	<u>5,600</u>	<u>14,607</u>	<u>9,007</u>
EXPENDITURES:				
Instruction Services	52,794	52,794 (1)	-	52,794
Support Services	5,158	5,158 (1)	198	4,960
Enterprise & community Services	<u>347,884</u>	<u>347,884 (1)</u>	<u>-</u>	<u>347,884</u>
Total Expenditures	<u>405,836</u>	<u>405,836</u>	<u>198</u>	<u>405,638</u>
Revenues Over (Under) Expenditures	(400,236)	(400,236)	14,409	(396,631)
Net Change in Fund Balance	(400,236)	(400,236)	14,409	414,645
Beginning Fund Balance	<u>400,236</u>	<u>400,236</u>	<u>376,173</u>	<u>(24,063)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 390,582</u>	<u>\$ 390,582</u>

(1) - Appropriation Level

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

OTHER INFORMATION

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF BONDED DEBT
For the Year Ended June 30, 2023

YEAR	TOTAL REQUIREMENTS		2012 REFUNDING	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$ 5,135,492	\$ 2,506,504	\$ 1,985,000	\$ 151,375
2025	5,675,703	2,295,576	2,145,000	103,750
2026	6,251,137	2,007,073	-	-
2027	6,852,089	1,708,436	-	-
2028	5,568,871	1,380,250	-	-
2029	6,411,811	1,165,587	-	-
2030	3,601,253	1,855,203	-	-
2031	3,782,560	1,910,793	-	-
2032	3,976,112	1,964,695	-	-
2033	4,177,310	2,014,306	-	-
2034	4,391,575	2,057,917	-	-
2035	4,614,348	2,098,376	-	-
2036	4,846,096	2,135,064	-	-
2037	5,092,305	2,173,140	-	-
2038	5,348,489	2,196,703	-	-
2039	5,620,188	2,210,433	-	-
2040	5,910,967	2,220,376	-	-
2041	6,207,423	2,223,260	-	-
2042	1,405,930	62,564	-	-
	<u>\$ 94,869,659</u>	<u>\$ 36,186,256</u>	<u>\$ 4,130,000</u>	<u>\$ 255,125</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF BONDED DEBT
 For the Year Ended June 30, 2023

YEAR	2016A BOND		2016B BOND	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$ -	\$ -	\$ 510,000	\$ 511,888
2025	-	-	555,000	491,488
2026	-	-	2,915,000	469,288
2027	-	-	3,125,000	352,688
2028	-	-	3,345,000	227,688
2029	-	-	3,530,000	129,700
2030	1,756,443	858,557	-	-
2031	1,726,966	958,035	-	-
2032	1,699,222	1,060,778	-	-
2033	1,670,495	1,164,505	-	-
2034	1,647,150	1,267,850	-	-
2035	1,620,984	1,374,016	-	-
2036	1,592,235	1,482,765	-	-
2037	1,560,345	1,599,655	-	-
2038	1,535,794	1,709,206	-	-
2039	1,518,459	1,816,541	-	-
2040	1,501,826	1,928,175	-	-
2041	1,486,670	2,041,328	-	-
2042	-	-	-	-
	<u>\$ 19,316,589</u>	<u>\$ 17,261,411</u>	<u>\$ 13,980,000</u>	<u>\$ 2,182,740</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF BONDED DEBT
 For the Year Ended June 30, 2023

YEAR	QUALIFIED ZONE ACADEMY BONDS 2008		LIMITED TAX PENSION BONDS SERIES 2003	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$ -	\$ -	\$ 2,190,000	\$ 671,260
2025	-	-	2,450,000	548,404
2026	-	-	2,730,000	409,244
2027	-	-	3,035,000	254,180
2028	-	-	1,440,000	81,792
2029	-	-	-	-
2030	-	-	-	-
2031	-	-	-	-
2032	-	-	-	-
2033	-	-	-	-
2034	-	-	-	-
2035	-	-	-	-
2036	-	-	-	-
2037	-	-	-	-
2038	-	-	-	-
2039	-	-	-	-
2040	-	-	-	-
2041	-	-	-	-
2042	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,845,000</u>	<u>\$ 1,964,880</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF BONDED DEBT
For the Year Ended June 30, 2023

YEAR	QUALIFIED ZONE ACADEMY BONDS		FULL FAITH AND CREDIT PENSION BONDS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$ -	\$ -	\$ 450,492	\$ 1,171,981
2025	-	-	525,703	1,151,934
2026	-	-	606,137	1,128,541
2027	-	-	692,089	1,101,568
2028	-	-	783,871	1,070,770
2029	2,000,000	2,000,000	881,811	1,035,887
2030	-	-	986,253	996,646
2031	-	-	1,097,560	952,758
2032	-	-	1,216,112	903,917
2033	-	-	1,342,310	849,801
2034	-	-	1,476,575	790,067
2035	-	-	1,619,348	724,360
2036	-	-	1,771,096	652,299
2037	-	-	1,932,305	573,485
2038	-	-	2,103,489	487,497
2039	-	-	2,285,188	393,892
2040	-	-	2,477,967	292,201
2041	-	-	2,682,423	181,932
2042	-	-	1,405,930	62,564
	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 26,336,659</u>	<u>\$ 14,522,100</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
 LANE COUNTY, OREGON
 SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
 For the Year Ended June 30, 2023

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED JULY 1, 2022	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED JUNE 30, 2023
GENERAL FUND						
CURRENT						
2022-23	\$ 8,619,844	\$ 230,595	\$ (11,212)	\$ 2,073	\$ 8,238,468	\$ 141,642
PRIOR YEARS						
2021-22	115,550	821	(9,198)	4,076	76,755	32,852
2020-21	60,484	877	(6,833)	3,686	37,629	18,831
2019-20	38,535	831	(7,223)	4,356	31,994	2,843
2018-19	9,874	(65)	(5,070)	2,358	4,454	2,773
Prior Years	34,283	(6)	(3,622)	2,710	3,415	29,962
Total Prior	258,726	2,458	(31,946)	17,186	154,247	87,261
Total	\$ 8,878,570	\$ 233,053	\$ (43,158)	\$ 19,259	\$ 8,392,715	\$ 228,903

RECONCILIATION OF REVENUE:

Cash Collections by County Treasurer, Above	\$ 8,392,715
Accrual of Receivables:	
June 30, 2022	(36,938)
June 30, 2023	32,027
Change from Prior Years Unavailable Revenue, see page 6.	35,655
Payments in Lieu of Taxes	(4,911)
Total Revenue	<u>\$ 8,418,548</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
 LANE COUNTY, OREGON
 SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
 For the Year Ended June 30, 2023

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED JULY 1, 2022	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED JUNE 30, 2023
<u>DEBT SERVICE</u>						
CURRENT						
2022-23	\$ 3,201,173	\$ 85,636	\$ (4,163)	\$ 769	\$ 3,059,535	\$ 52,608
PRIOR YEARS						
2021-22	44,025	308	(3,453)	1,530	28,800	12,994
2020-21	23,081	330	(2,567)	1,385	14,142	7,427
2019-20	11,952	254	(2,206)	1,332	9,771	1,053
2018-19	3,775	(25)	(1,910)	888	1,677	1,101
Prior Years	15,203	(3)	(1,582)	1,185	1,493	13,316
Total Prior	98,036	864	(11,718)	6,320	55,883	35,891
Total	<u>\$ 3,299,209</u>	<u>\$ 86,500</u>	<u>\$ (15,881)</u>	<u>\$ 7,089</u>	<u>\$ 3,115,418</u>	<u>\$ 88,499</u>

RECONCILIATION OF REVENUE:

Cash Collections by County Treasurer, Above	\$ 3,115,418
Accrual of Receivables:	
Change from Prior Years Unavailable Revenue, see page 6	3,841
Payments in Lieu of Taxes	(1,306)
Total Revenue	<u>\$ 3,117,953</u>

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON
TAX PROPERTY VALUES BY YEAR
For the Ten Years Ended June 30, 2023

Fiscal Year	Lane County		Douglas County		Total District	
	Real Market Value	AV Used to Calculate Rates	Real Market Value	AV Used to Calculate Rates	Real Market Value	AV Used to Calculate Rates
2023	\$ 3,780,301,478	\$ 1,831,956,298	\$ 5,848,094	\$ 3,831,746	\$ 3,786,149,572	\$ 1,835,788,044
2022	3,251,939,793	1,752,293,148	5,655,203	3,906,453	3,257,594,996	1,756,199,601
2021	3,001,151,312	1,690,797,343	4,172,970	3,081,190	3,005,324,282	1,693,878,533
2020	2,829,039,935	1,622,681,254	3,979,117	3,015,770	2,833,019,052	1,625,697,024
2019	2,638,156,869	1,567,695,624	3,960,314	2,927,009	2,642,117,183	1,570,622,633
2018	2,436,194,690	1,496,246,775	3,228,704	2,677,760	2,439,423,394	1,498,924,535
2017	2,255,987,221	1,442,250,882	3,381,550	2,831,903	2,259,368,771	1,445,082,785
2016	2,476,522,544	1,395,551,996	3,437,002	2,702,157	2,479,959,546	1,398,254,153
2015	2,056,195,266	1,335,326,342	3,301,806	2,608,978	2,059,497,072	1,337,935,320
2014	1,964,115,239	1,286,426,813	2,864,457	2,170,090	1,966,979,696	1,288,596,903

Permanent Tax Rate \$4.7532 per \$1,000 of Assessed Value

SOUTH LANE SCHOOL DISTRICT NO. 45J3
TOP TAXPAYERS IN LANE COUNTY
For the Year Ended June 30, 2023

Taxpayer	Business/Service	Tax (1)	Assessed Value (2)	Percent of Value
Weyerhaeuser Company	Wood Products	\$ 577,489	\$ 60,138,473	0.15%
Weyerhaeuser NR Company	Wood Products	555,241	52,888,645	0.13%
Emerald PUD	Utility	251,944	23,477,100	0.06%
Pacificorp (PPL)	Electric Utility	215,858	17,032,000	0.04%
Wal-Mart Real Estate Business Trust	Real Estate	197,139	11,172,923	0.03%
Magnolia Garden LLC	Assisted Living	147,597	8,070,008	0.02%
Northwest Natural Gas Company	Natural Gas Utility	140,270	10,141,000	0.03%
Oregon Precision IND INC	Manufacturing	127,557	16,181,848	0.04%
Starfire Lumber CO	Wood Products	126,243	7,217,028	0.02%
Charter Communications	Telecommunications	110,956	6,631,000	0.02%
Subtotal -Top Ten Taxpayers in Lane County			212,950,025	0.53%
All other County's taxpayers			39,676,143,309	99.47%
Total County			<u>\$ 39,889,093,334</u>	<u>100.00%</u>

(1) Tax amount is the total tax paid by the taxpayer within the boundaries of the District. This amount is distributed to individual local governments by the County.

(2) Assessed value does not exclude offsets such as urban renewal and farm tax credits.

AUDIT REVENUE SUMMARY
South Lane School District

Revenue from Local Sources						
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	\$ 8,266,192	\$ -	\$3,293,713	\$ -	\$ -	\$ -
1120 Local Option Ad Valorem Taxes Levied by District	-	-	-	-	-	-
1130 Construction Excise Tax	-	-	-	11,063	-	-
1190 Penalties and Interest on Taxes	22,967	-	-	-	-	-
1200 Revenue from Local Governmental Units Other Than Districts	-	-	-	-	-	-
1311 Regular Day School Tuition - From Individuals	-	-	-	-	-	-
1312 Regular Day School Tuition - Other Dist Within State	-	-	-	-	-	-
1313 Regular Day School Tuition - Other Districts Outside	-	-	-	-	-	-
1320 Adult/Continuing Education Tuition	-	-	-	-	-	-
1330 Summer School Tuition	-	-	-	-	-	-
1411 Transportation Fees - From Individuals	-	-	-	-	-	-
1412 Transportation Fees - Other Dist Within State	3,368	-	-	-	-	-
1413 Transportation Fees - Other Districts Outside	-	-	-	-	-	-
1420 Summer School Transportation Fees	-	-	-	-	-	-
1500 Earnings on Investments	48,390	2,089	180,843	4,918	10,629	11,127
1600 Food Service	-	-	-	-	-	-
1700 Extracurricular Activities	-	-	-	-	-	-
1800 Community Services Activities	-	1,274	-	-	-	-
1910 Rentals	-	-	-	44,325	-	-
1920 Contributions and Donations From Private Sources	24,027	247,681	-	-	-	3,480
1930 Rental or Lease Payments From Private Contractors	-	-	-	-	-	-
1940 Services Provided Other Local Education Agencies	-	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	10,924	-	-	-	-	-
1970 Services Provided Other Funds	204,580	39,779	-	-	3,405,908	-
1980 Fees Charged to Grants	51,374	-	-	-	-	-
1990 Miscellaneous	2,038	-	5,161	-	-	-
Total Revenue from Local Sources	\$ 8,633,860	\$ 290,823	\$3,479,717	\$ 60,306	\$ 3,416,537	\$ 14,607
Revenue from Intermediate Sources						
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
2101 County School Funds	95,712	-	-	-	-	-
2102 General ESD Revenue	-	-	-	-	-	-
2103 Excess ESD Local Revenue	-	-	-	-	-	-
2105 Natural Gas, Oil, and Mineral Receipts	-	-	-	-	-	-
2110 Intermediate "I" Tax	-	-	-	-	-	-
2199 Other Intermediate Sources	58	-	-	-	-	-
2200 Restricted Revenue	-	8,488	-	-	-	-
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Revenue from Intermediate Sources	95,770	8,488	-	-	-	-
Revenue from State Sources						
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
3101 State School Fund - General Support	25,736,989	-	-	-	-	-
3102 State School Fund - School Lunch Match	-	-	-	-	-	-
3103 Common School Fund	374,949	-	-	-	-	-
3104 State Managed County Timber	-	-	-	-	-	-
3106 State School Fund - Accrual	-	-	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	-	-	-	-	-	-
3204 Driver Education	-	-	-	-	-	-
3222 State School Fund (SSF) Transportation Equipment	-	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	48,823	6,466,105	-	-	-	-
3800 Revenue in Lieu of Taxes	11,044	-	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-
Total Revenue from State Sources	26,171,804	6,466,105	-	-	-	-
Revenue from Federal Sources						
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
4100 Unrestricted Revenue Direct From the Federal Government	-	-	-	-	-	-
4200 Unrestricted Revenue From the Federal Government Through the State	-	-	-	-	-	-
4201 Transportation Fees for Foster Children	-	-	-	-	-	-
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)	-	-	-	-	-	-
4300 Restricted Revenue From the Federal Government	-	-	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	-	6,760,528	-	-	-	-
4501 Medicaid Reimbursement for Eligible Early Intervention (EI) Services (Ages Birth to 3)	-	-	-	-	-	-
4502 Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (Ages 3-5)	-	-	-	-	-	-
4700 Grants-in-Aid From the Federal Government Through Other Intermediate Agencies	-	5,720	-	-	-	-
4801 Federal Forest Fees	121,401	-	-	-	-	-
4802 Impact Aid to School Districts for Operation (PL 874)	-	-	-	-	-	-
4803 Coos Bay Wagon Road Funds	-	-	-	-	-	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-	-
4900 Revenue for/on Behalf of the District	-	(120,560)	-	-	-	-
Total Revenue from Federal Sources	121,401	6,645,689	-	-	-	-
Revenue from Other Sources						
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
5100 Long Term Debt Financing Sources	-	-	-	-	-	-
5200 Interfund Transfers	-	1,672,614	207,000	340,000	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	3,313,314	3,666,384	282,419	259,937	(38,690,753)	376,173
Total Revenue from Other Sources	3,313,314	5,338,998	489,419	599,937	(38,690,753)	376,173
Grand Total	\$ 38,336,149	\$18,750,103	\$3,969,136	\$ 660,243	\$(35,274,216)	\$ 390,780

DISTRICT AUDIT EXPENDITURE SUMMARY
South Lane School District

Fund: 100 General Fund

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$ 5,281,928	\$ 3,425,143	\$1,770,429	\$ 21,470	\$ 64,086	\$ -	\$ 800	\$ -
1113	Elementary Extracurricular	8,411	-	-	8,411	-	-	-	-
1121	Middle/Junior High Programs	2,858,864	1,831,184	959,411	21,500	46,683	-	106	-
1122	Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131	High School Programs	3,915,039	2,496,170	1,315,715	31,100	66,704	-	5,350	-
1132	High School Extracurricular	135	-	-	-	135	-	-	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	4,197,923	2,177,766	1,097,725	912,941	9,490	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	15	-	-	-	15	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	-	-	-	-	-	-	-	-
1272	Title I	-	-	-	-	-	-	-	-
1280	Alternative Education	3,201,703	-	-	3,201,650	53	-	-	-
1291	English Second Language Programs	228,039	143,105	84,934	-	-	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	12,907	9,459	2,612	836	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures		\$19,704,964	\$10,082,827	\$5,230,825	\$4,197,909	\$ 187,146	\$ -	\$ 6,256	\$ -
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120	Guidance Services	457,485	306,259	151,227	-	-	-	-	-
2130	Health Services	231,912	136,459	84,507	-	10,804	-	142	-
2140	Psychological Services	290,273	190,226	94,563	371	5,113	-	-	-
2150	Speech Pathology and Audiology Services	369,642	250,176	110,133	6,211	2,304	-	818	-
2160	Other Student Treatment Services	37,684	-	-	37,684	-	-	-	-
2190	Service Direction, Student Support Services	232,991	135,673	69,329	6,309	21,681	-	-	-
2210	Improvement of Instruction Services	559,034	358,569	166,573	30,997	2,895	-	-	-
2220	Educational Media Services	334,122	197,358	123,365	-	13,398	-	-	-
2230	Assessment & Testing	-	-	-	-	-	-	-	-
2240	Instructional Staff Development	21,803	-	-	180	21,623	-	-	-
2310	Board of Education Services	17,022	-	-	11,383	5,044	-	595	-
2320	Executive Administration Services	395,389	215,673	87,239	67,650	20,577	-	4,250	-
2410	Office of the Principal Services	2,677,859	1,742,734	935,125	-	-	-	-	-
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-
2520	Fiscal Services	528,765	263,744	128,430	145,749	3,325	-	(12,483)	-
2540	Operation and Maintenance of Plant Services	3,498,159	1,151,836	743,455	1,058,778	182,072	-	362,018	-
2550	Student Transportation Services	2,721,445	1,343,233	819,324	124,575	369,425	-	64,888	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	11,262	-	-	11,262	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	1,726	-	-	1,726	-	-	-	-
2630	Information Services	5,583	-	-	-	3,590	-	1,973	-
2640	Staff Services	586,413	286,588	122,073	82,745	91,466	-	3,541	-
2660	Technology Services	679,342	319,944	163,465	123,309	72,624	-	-	-
2670	Records Management Services	225	-	-	225	-	-	-	-
2680	Interpretation and Translation Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	6,465	-	6,465	-	-	-	-	-
Total Support Services Expenditures		13,664,580	6,898,471	3,805,272	1,709,154	825,941	-	425,742	-
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		-	-	-	-	-	-	-	-
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	-	-	-	-	-	-	-	-
5200	Transfers of Funds	2,189,614	-	-	-	-	-	-	2,189,614
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		2,189,614	-	-	-	-	-	-	2,189,614
Grand Total		\$35,559,158	\$16,981,298	\$9,036,098	\$5,907,063	\$1,013,088	\$ -	\$431,998	\$2,189,614

DISTRICT AUDIT EXPENDITURE SUMMARY
 South Lane School District

Fund: 200 Special Revenue Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$ 817,104	\$ 524,051	\$ 260,307	\$ 6,242	\$ 26,504	\$ -	\$ -	\$ -
1113	Elementary Extracurricular	-	-	-	-	-	-	-	-
1121	Middle/Junior High Programs	426,292	268,415	131,139	16,070	10,669	-	-	-
1122	Middle/Junior High School Extracurricular	1,082	80	24	-	-	-	978	-
1131	High School Programs	1,526,166	818,404	447,536	90,612	147,290	16,662	5,662	-
1132	High School Extracurricular	558,955	339,277	77,711	69,854	60,057	-	12,056	-
1140	Pre-Kindergarten Programs	1,151,287	710,900	327,576	8,829	103,983	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	835,114	451,175	349,100	4,948	29,892	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	3,911	-	-	-	3,911	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	21,439	780	74	-	20,586	-	-	-
1272	Title I	861,528	516,691	300,718	1,540	42,579	-	-	-
1280	Alternative Education	715,227	4,055	91	711,082	-	-	-	-
1291	English Second Language Programs	143,556	94,567	46,806	-	2,183	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	-	-	-	-	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	430,015	173,675	43,899	105,507	105,283	-	1,652	-
Total Instruction Expenditures		\$ 7,491,677	\$ 3,902,069	\$ 1,984,979	\$ 1,014,684	\$ 552,935	\$ 16,662	\$ 20,348	\$ -
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	255,713	109,173	27,587	30,486	82,636	5,625	205	-
2120	Guidance Services	35,057	22,981	12,077	-	-	-	-	-
2130	Health Services	128,827	78,827	35,911	3,668	10,422	-	-	-
2140	Psychological Services	-	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	23,600	-	-	23,563	37	-	-	-
2160	Other Student Treatment Services	16,467	-	-	16,467	-	-	-	-
2190	Service Direction, Student Support Services	25,773	16,676	9,097	-	-	-	-	-
2210	Improvement of Instruction Services	3,193,921	1,610,474	824,807	441,834	265,432	-	51,374	-
2220	Educational Media Services	-	-	-	-	-	-	-	-
2230	Assessment & Testing	338	-	-	-	338	-	-	-
2240	Instructional Staff Development	105,822	2,800	854	90,654	11,514	-	-	-
2310	Board of Education Services	-	-	-	-	-	-	-	-
2320	Executive Administration Services	45,091	-	-	44,710	381	-	-	-
2410	Office of the Principal Services	219,710	146,412	70,813	-	2,485	-	-	-
2490	Other Support Services - School Administration	44,925	-	-	44,925	-	-	-	-
2510	Direction of Business Support Services	70,123	-	-	70,123	-	-	-	-
2520	Fiscal Services	60,906	29,199	13,136	18,495	77	-	-	-
2540	Operation and Maintenance of Plant Services	149,394	65,348	36,710	29,449	17,887	-	-	-
2550	Student Transportation Services	86,682	201	16	86,465	-	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	19,242	-	-	18,242	1,000	-	-	-
2630	Information Services	48,849	27,540	10,033	-	-	-	11,276	-
2640	Staff Services	209,454	58,392	34,661	106,817	7,577	-	2,007	-
2660	Technology Services	443,998	-	-	7,473	436,225	-	300	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2680	Interpretation and Translation Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	48,726	19,207	5,022	5,843	851	-	17,803	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		5,232,620	2,187,231	1,080,725	1,039,214	836,862	5,625	82,964	-
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	1,597,473	680,631	355,823	45,650	499,650	14,394	1,324	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	323,955	224,129	70,996	17,065	11,400	-	366	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		1,921,428	904,760	426,820	62,715	511,050	14,394	1,690	-
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	78,350	-	-	-	65,579	12,771	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		78,350	-	-	-	65,579	12,771	-	-
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	276,855	-	-	-	-	-	276,855	-
5200	Transfers of Funds	30,000	-	-	-	-	-	-	30,000
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		306,855	-	-	-	-	-	276,855	30,000
Grand Total		\$ 15,030,930	\$ 6,994,060	\$ 3,492,524	\$ 2,116,613	\$ 1,966,426	\$ 49,451	\$ 381,857	\$ 30,000

DISTRICT AUDIT EXPENDITURE SUMMARY
South Lane School District

Fund: 300 Debt Service Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1113	Elementary Extracurricular	-	-	-	-	-	-	-	-
1121	Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122	Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131	High School Programs	-	-	-	-	-	-	-	-
1132	High School Extracurricular	-	-	-	-	-	-	-	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	-	-	-	-	-	-	-	-
1272	Title I	-	-	-	-	-	-	-	-
1280	Alternative Education	-	-	-	-	-	-	-	-
1291	English Second Language Programs	-	-	-	-	-	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	-	-	-	-	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120	Guidance Services	-	-	-	-	-	-	-	-
2130	Health Services	-	-	-	-	-	-	-	-
2140	Psychological Services	-	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210	Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220	Educational Media Services	-	-	-	-	-	-	-	-
2230	Assessment & Testing	-	-	-	-	-	-	-	-
2240	Instructional Staff Development	-	-	-	-	-	-	-	-
2310	Board of Education Services	-	-	-	-	-	-	-	-
2320	Executive Administration Services	-	-	-	-	-	-	-	-
2410	Office of the Principal Services	-	-	-	-	-	-	-	-
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-
2520	Fiscal Services	-	-	-	-	-	-	-	-
2540	Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550	Student Transportation Services	-	-	-	-	-	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630	Information Services	-	-	-	-	-	-	-	-
2640	Staff Services	-	-	-	-	-	-	-	-
2660	Technology Services	-	-	-	-	-	-	-	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2680	Interpretation and Translation Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		-	-	-	-	-	-	-	-
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		-	-	-	-	-	-	-	-
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	3,324,805	-	-	-	-	-	3,324,805	-
5200	Transfers of Funds	-	-	-	-	-	-	-	-
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		3,324,805	-	-	-	-	-	3,324,805	-
Grand Total		\$3,324,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,324,805	\$ -

DISTRICT AUDIT EXPENDITURE SUMMARY
 South Lane School District

Fund: 400 Capital Projects Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1113	Elementary Extracurricular	-	-	-	-	-	-	-	-
1121	Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122	Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131	High School Programs	-	-	-	-	-	-	-	-
1132	High School Extracurricular	-	-	-	-	-	-	-	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	-	-	-	-	-	-	-	-
1272	Title I	-	-	-	-	-	-	-	-
1280	Alternative Education	-	-	-	-	-	-	-	-
1291	English Second Language Programs	-	-	-	-	-	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	-	-	-	-	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120	Guidance Services	-	-	-	-	-	-	-	-
2130	Health Services	-	-	-	-	-	-	-	-
2140	Psychological Services	-	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210	Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220	Educational Media Services	-	-	-	-	-	-	-	-
2230	Assessment & Testing	-	-	-	-	-	-	-	-
2240	Instructional Staff Development	-	-	-	-	-	-	-	-
2310	Board of Education Services	-	-	-	-	-	-	-	-
2320	Executive Administration Services	-	-	-	-	-	-	-	-
2410	Office of the Principal Services	-	-	-	-	-	-	-	-
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-
2520	Fiscal Services	-	-	-	-	-	-	-	-
2540	Operation and Maintenance of Plant Services	314,119	-	-	134,289	176,092	-	3,738	-
2550	Student Transportation Services	-	-	-	-	-	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630	Information Services	-	-	-	-	-	-	-	-
2640	Staff Services	-	-	-	-	-	-	-	-
2660	Technology Services	-	-	-	-	-	-	-	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2680	Interpretation and Translation Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		314,119	-	-	134,289	176,092	-	3,738	-

Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		-	-	-	-	-	-	-	-

Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-

Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	-	-	-	-	-	-	-	-
5200	Transfers of Funds	-	-	-	-	-	-	-	-
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		-	-	-	-	-	-	-	-

Grand Total \$314,119 \$ - \$ - \$134,289 \$176,092 \$ - \$ 3,738 \$ -

DISTRICT AUDIT EXPENDITURE SUMMARY
 South Lane School District

Fund: 600 Internal Service Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1113	Elementary Extracurricular	-	-	-	-	-	-	-	-
1121	Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122	Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131	High School Programs	-	-	-	-	-	-	-	-
1132	High School Extracurricular	-	-	-	-	-	-	-	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	-	-	-	-	-	-	-	-
1272	Title I	-	-	-	-	-	-	-	-
1280	Alternative Education	-	-	-	-	-	-	-	-
1291	English Second Language Programs	-	-	-	-	-	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	-	-	-	-	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120	Guidance Services	-	-	-	-	-	-	-	-
2130	Health Services	-	-	-	-	-	-	-	-
2140	Psychological Services	-	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210	Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220	Educational Media Services	-	-	-	-	-	-	-	-
2230	Assessment & Testing	-	-	-	-	-	-	-	-
2240	Instructional Staff Development	-	-	-	-	-	-	-	-
2310	Board of Education Services	-	-	-	-	-	-	-	-
2320	Executive Administration Services	-	-	-	-	-	-	-	-
2410	Office of the Principal Services	-	-	-	-	-	-	-	-
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-
2520	Fiscal Services	-	-	-	-	-	-	-	-
2540	Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550	Student Transportation Services	-	-	-	-	-	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630	Information Services	-	-	-	-	-	-	-	-
2640	Staff Services	-	-	-	-	-	-	-	-
2660	Technology Services	-	-	-	-	-	-	-	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2680	Interpretation and Translation Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		-	-	-	-	-	-	-	-

Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		-	-	-	-	-	-	-	-

Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-

Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	3,225,301	-	-	-	-	-	3,225,301	-
5200	Transfers of Funds	-	-	-	-	-	-	-	-
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		3,225,301	-	-	-	-	-	3,225,301	-

Grand Total \$3,225,301 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$3,225,301 | \$ -

DISTRICT AUDIT EXPENDITURE SUMMARY
South Lane School District

Fund: 700 Trust and Agency Funds

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1113	Elementary Extracurricular	-	-	-	-	-	-	-	-
1121	Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122	Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131	High School Programs	-	-	-	-	-	-	-	-
1132	High School Extracurricular	-	-	-	-	-	-	-	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	-	-	-	-	-	-	-	-
1272	Title I	-	-	-	-	-	-	-	-
1280	Alternative Education	-	-	-	-	-	-	-	-
1291	English Second Language Programs	-	-	-	-	-	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	-	-	-	-	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120	Guidance Services	-	-	-	-	-	-	-	-
2130	Health Services	198	-	-	-	198	-	-	-
2140	Psychological Services	-	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210	Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220	Educational Media Services	-	-	-	-	-	-	-	-
2230	Assessment & Testing	-	-	-	-	-	-	-	-
2240	Instructional Staff Development	-	-	-	-	-	-	-	-
2310	Board of Education Services	-	-	-	-	-	-	-	-
2320	Executive Administration Services	-	-	-	-	-	-	-	-
2410	Office of the Principal Services	-	-	-	-	-	-	-	-
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-
2520	Fiscal Services	-	-	-	-	-	-	-	-
2540	Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550	Student Transportation Services	-	-	-	-	-	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630	Information Services	-	-	-	-	-	-	-	-
2640	Staff Services	-	-	-	-	-	-	-	-
2660	Technology Services	-	-	-	-	-	-	-	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2680	Interpretation and Translation Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		198	-	-	-	198	-	-	-
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		-	-	-	-	-	-	-	-
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	-	-	-	-	-	-	-	-
5200	Transfers of Funds	-	-	-	-	-	-	-	-
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		-	-	-	-	-	-	-	-
Grand Total		\$198	\$ -	\$ -	\$ -	\$ 198	\$ -	\$ -	\$ -

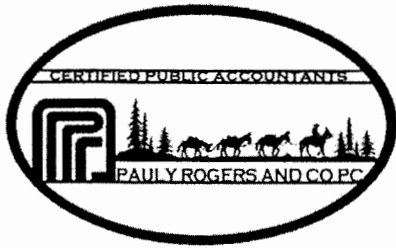
SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SUPPLEMENTAL INFORMATION
 As Required by The Oregon Department of Education
 For the Year Ended June 30, 2023

A.	Energy bills for heating - all funds:		Objects 325, 326 and 327	
		Function 2540	\$	915,578
		Function 2550		16,002
B.	Replacement of equipment - General Fund: Include all General Fund expenditures in Object 542, except for the following exclusions: Exclude these functions:		Amount	
	1113, 1122 & 1132 Co-curricular activities	4150	\$	-
	1140 Pre-kindergarten	2550		-
	1300 Continuing education	3100		-
	1400 Summer school	3300		-
				-
				-

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS



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

December 14, 2023

Independent Auditor's Report Required by Oregon State Regulations

We have audited the basic financial statements of the South Lane School District No. 45J3 (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 14, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **State school fund factors and calculation.**

In connection with our testing nothing came to our attention that caused us to believe South Lane School District No. 45J3 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.

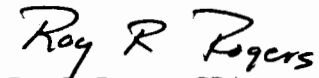
Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023, except for:

- Special Revenue Fund, where Facilities Acquisition were over-expended by \$35,228.
- Special Revenue Fund, where Enterprise & Community Services were over-expended by \$10,784.

OAR 162-10-0230 Internal Control

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

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



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

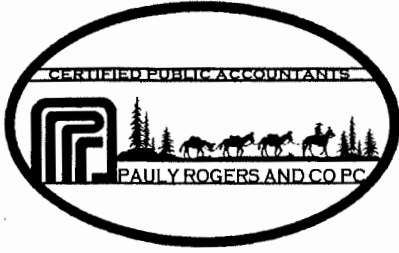
GRANT COMPLIANCE REVIEW

**SOUTH LANE SCHOOL DISTRICT NO. 45J3
COTTAGE GROVE, OREGON**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

Federal Grantor/Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Expenditures	Passed Through
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Oregon Department of Education</i>				
Child Nutrition Cluster				
Fresh Fruit & Vegetables	10.582	2087	59,408	-
School Breakfast	10.553	N/A	342,300	-
School Lunch	10.555	N/A	857,690	-
Commodities	10.555	N/A	120,560	-
Total Child Nutrition Cluster			<u>1,379,957</u>	-
NSLP Equipment	10.579	N/A	18,473	-
SNAP EBT	10.649	N/A	-	-
			<u>18,473</u>	-
<u>Total U.S. Department of Agriculture</u>			<u>1,398,430</u>	-
<i>Passed Through US Army Corps of Engineers</i>				
Youth Conservation Services	12.010	W9127N-21-2-0008-0004	23,231	-
			<u>23,231</u>	-
<i>Passed Through Oregon Youth Corps</i>				
HECC - Higher Education Coordinating Commission	54.425	N/A	17,000	-
			<u>17,000</u>	-
<i>Passed Through Lane Workforce Partnership</i>				
WIOA Youth Activities	17.259	N/A	1,430	-
			<u>1,430</u>	-
<i>Passed Through Lane ESD</i>				
Carl Perkins Title I	84.048	N/A	62,673	-
YTP - Basic Vocational Rehab Services	84.126	N/A	34,231	-
			<u>96,904</u>	-
<u>Total Passed Through Other Entities</u>			<u>138,565</u>	-
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Oregon Department of Education</i>				
Title I Part A Cluster				
Title I	84.010	2087	\$ 919,106	\$ -
			<u>\$ 919,106</u>	<u>\$ -</u>
Title IIA - Improving Teacher Quality	84.367	2087	106,080	-
			<u>106,080</u>	-
Title IV-A				
Student Support and Academic Enrichment	84.424	2087	70,099	-
			<u>70,099</u>	-
Special Education Cluster (IDEA)				
IDEA Part B Sec 611	84.027	2087	707,514	-
Total Special Education Cluster			<u>707,514</u>	-
ARP-HCY 11	84.425	2087	3,188	-
			<u>3,188</u>	-
LEA ESSER Fund	84.425	2087	2,913,091	-
			<u>2,913,091</u>	-
<u>Total U.S. Department of Education</u>			<u>4,719,078</u>	-
TOTALS			<u>\$ 6,256,073</u>	<u>\$ -</u>
Reconciliation to Revenue				
Total Expenditures of Federal Awards			\$ 6,256,073	
Federal Forest Fees			141,401	
Accruals / Deferrals			369,616	
Federal Revenue Recognized (see page 5)			<u>\$ 6,767,090</u>	

No federal assistance reported on the Schedule of Expenditures of Federal Awards was passed through to subrecipients during the year.



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December 14, 2023

To the Board of Directors
South Lane School District No. 45J3
Lane County, Oregon

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities and each major fund of the South Lane School District No. 45J3 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 14, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the basic financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

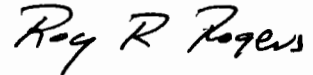
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.



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December 14, 2023

To the Board of Directors
South Lane School District No. 45J3
Lane County, Oregon

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited South Lane School District No. 45J3 (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

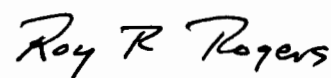
Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515(d)(2) of the Uniform Guidance? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

CFDA NUMBER

NAME OF FEDERAL PROGRAM CLUSTER

84.425	Elementary and Secondary School Emergency Relief Fund
10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

SOUTH LANE SCHOOL DISTRICT NO. 45J3
LANE COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

None Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:

None Reported

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. BASIS OF PRESENTATION

The schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the District.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The District has elected not to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with Oregon Department of Education, and thus are not allowed to use the de minimis rate.

The past 3 weeks have been filled with activities to get ready for the school year.

Week Of Welcome (August 19-23)

- New Teachers to South Lane
 - Experienced and not experienced
- All have something to add (learning is required of everyone)

Inservice Week (August 27-29)

- Going over data
- Focused on learning
- Focused on PLC Process
- SEL

First Week of School (Sep 3-6)

- Welcome Back (t shirts)
- Smiles
- 4 parent events (well attended)
- Connecting parents to staff
- Busing and employment and even community resources
- Transportation
- Food Service
- Technology
- Maintenance

The past 3 weeks have been filled with activities to get ready for the school year.

Week Of Welcome (August 19-23)

We had 17 new teachers involved in what we call the “Week of Welcome”. Until just a few years ago, we would have a meeting or two to onboard our teachers, but we have been very playful about how we start the year with our new staff (even those who have experience teaching elsewhere). We have new teachers who have years of experience in the classroom, and we have several that are starting their teaching career with us in South Lane. When I worked with them on Monday the 19th, we talked about how every one of them is a part of a professional learning team, and each member of their team (including them) is expected to contribute. In fact, there will be things that, being new, only they will see and contribute to their team. We ended the week talking about what they’d learned, and what they’d done to prepare for students. It was a great week!

Inservice Week (August 27-29)

In each building during inservice week, administrators and teachers reviewed data, focused on learning and the PLC process, as well as the social emotional needs of the students and staff. I was able to be at trainings or meetings at 6 of the 7 schools, and it was great to see much of the same work being done at every school. It is a testament that we are all very focused on the 3 goals of the district. It was also great to be reminded of the dedication and focus of our teachers. They don’t take their work lightly, and are serious about the success of all students.

First Week of School (Sep 3-6)

It was a short, but mighty week. We started the week with a welcome back event for all staff. It was great to see everyone. We had a short, focused meeting, and then staff members returned to their buildings to follow up on what we talked about at the welcome back event.

Four of the seven district schools had parent events during the week, and I was able to make it to all four events. At each event, school staff, parents and students were provided food and a chance to talk about the upcoming school year.

Bohemia and Harrison Elementary Schools, a large number of parents and students attended, and the energy was palpable. It was fun to see teachers, parents and students seeing each other again after a summer. It was also cool to see parents and students meet their new teacher for the first time. Parents also had the opportunity to talk with a representative from our transportation department to make sure they knew where and when students would be catching the bus.

At LMS, students and parents were able to get their class schedules, meet teachers around the school, and play fun games. Middle school students thrive on being social, and it was fun to watch as they compared schedules with each other, and talked about the upcoming school year.

At Dorena, parents and students met their teacher, and were also able to talk with the office staff and others that provide needed resources to their community.

This is what was happening at schools, but you know behind the scenes in our departments, that they have been working for a couple of months in some cases to prepare for the year. In the "Happy and Proud" newsletter this past week, we highlighted what was happening with maintenance over the summer. You will see an update on what was happening with technology in a few weeks.

What a start! We are focused, and ready for the year.