



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

MEETING AGENDA

Livestream: <https://www.youtube.com/@lcsdboardmeetingstream6568/streams>

1. WELCOME

- A. Call to Order
- B. Flag Salute

2. PUBLIC COMMENTS¹

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

- | | |
|--|-----------------------------------|
| 3. GRADUATION RATE PRESENTATION, pg. 4 | Action: Informational |
| 4. WELCOME CENTER PRESENTATION, pg. 17 | Action: Informational |
| 5. SPECIAL EDUCATION RESTRAINT & SECLUSION REPORT, pg. 35 | Action: Informational |
| 6. CLASS SIZE AND CASE LOAD REPORT, pg. 38 | Action: Informational |
| 7. POOL FACILITY LEASE AGREEMENT, pg. 53 | Action: Approval Requested |
| 8. 2023-24 AUDIT REPORT, pg. 64 | Action: Approval Requested |
| 9. SAFETY AND SECURITY RFP PROCUREMENT CHANGE, pg. 147 | Action: Approval Requested |
| 10. SUPERINTENDENT EVALUATION PROCESS, pg. 155 | Action: Informational |
| 11. CONSENT AGENDA | Action: Approval Requested |

- A. January 9, 2025 Board Meeting Minutes, pg. 184
- B. January 23, 2025 Special Board Meeting Minutes, pg. 190
- C. First, pg. 193 and Second, pg. 296 Reading Policy Updates

| CODE | TITLE |
|-------------------------|----------------------------|
| FIRST READING | REQUIRED |
| JHCD - New | Medications**/* |
| JHCD-AR - New | Medications**/* |
| JHCD/JHCDA - Delete | Medications**/* |
| JHCD/JHCDA- AR - Delete | Medications**/* |
| FIRST READING | HIGHLY RECOMMENDED |
| GCBDA/GDBDA | Family and Medical Leave * |
| GCBDA/GDBDA-AR(1) | Family and Medical Leave * |

| | |
|----------------------|---|
| GCBDC/GDBDC | Domestic Violence, Harassment, Sexual Assault, Bias, Or Stalking Leave (Safe Leave) * |
| GCBDC/GDBDC-AR | Request for Domestic Violence, Harassment, Sexual Assault, Bias, Or Stalking Leave |
| IIA | Instructional Materials** |
| JEC | School Admission and Open Enrollment ** |
| FIRST READING | OPTIONAL |
| IIA-AR(1) | Instructional Materials |
| IIA-AR(2) | Reconsideration of Core Instructional Materials |
| IIA-AR(3) | Reconsideration of Supplemental Instructional Materials |
| IIA-AR(4) - New | Reconsideration of School or Classroom Library Materials |
| IIA-AR(5) - New | Request for Reconsideration of Instructional or Library Materials Form |

| CODE | TITLE |
|-----------------------|---|
| SECOND READING | REQUIRED |
| AC | Nondiscrimination and Civil Rights |
| GBNAA/JHFF | Suspected Sexual Conduct with Students and Reporting Requirements * |
| IKF | Graduation Requirements** |
| JHFF/GBNAA | Suspected Sexual Conduct with Students and Reporting Requirements * |
| SECOND READING | HIGHLY RECOMMENDED |
| JECA | Admission of Resident Students** |
| SECOND READING | OPTIONAL |
| IKFB | Graduation Exercises |

D. Hiring:

| NAME | POSITION | FTE | START DATE | END DATE |
|------------------------------------|---|------------|-------------------|-----------------|
| TEMPORARY NEW HIRES 2024-25 | | | | |
| Christopher Tasner | Mathematics Teacher – Seven Oak Middle School | 1.0 | 1/28/2025 | 6/11/2025 |

12. DEPARTMENT REPORTS

Action: Informational

- A. Operations
 - 1. Operations Report, pg. 320
- B. Human Resources
- C. Finance
 - 1. Financial Report, pg. 322

13. COMMUNICATION

Action: Informational

- A. Board
- B. Student Board
- C. Superintendent
 - 1. Jen's Zens

14. PUBLIC COMMENTS¹

15. ADJOURNMENT

Upcoming meeting dates:

March 13, 2025

April 10, 2025

May 8, 2025

June 12, 2025

July 10, 2025

¹ The Lebanon Community School District Board of Directors welcomes you to our regular meeting. It is the Board's goal to hold an effective and efficient meeting to conduct the business of the District. In keeping with this goal, the Board provides a place for Public Comments on each of its regular agendas. This is a time when you can provide statements or ask questions. The Board allows three minutes for each speaker. The language below discusses the Public Meetings Law and public participation in such meetings.

"The Public Meetings Law is a public attendance law, not a public participation law. Under the Public Meetings Law, governing body meetings are open to the public except as otherwise provided by law. ORS 192.630 The right of public attendance guaranteed by the Public Meetings Law does not include the right to participate by public testimony or comment."

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

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

Agenda Item 3

Graduation Rate Presentation

LCSD Graduation Data: Class of 2024



All Students

Lebanon HS - 91.1%

2.3% increase from '23

12.1% increase from '22

State of Oregon - 81.8%

Linn Co. - 83.0%

Students receiving Special
Education Services

Lebanon HS - 84.1%

15.3% increase from '23

24.1% increase from '22

State of Oregon - 68.8%

Linn Co. - 68.2%

Historically Underserved
Races/Ethnicities

Lebanon HS - 88.6%

State of Oregon - 78.0%

Linn Co. - 81.2%

Students experiencing
Poverty

Lebanon HS - 83.9%

State of Oregon - 69.2%

Linn Co. - 72.0%

Impact of Career Technical Education

Students participating in one of
our CTE programs posted a
Greater Than 95% Grad Rate


LCSD Grad Rate is the
same as LHS because
LHS includes
Ralston Academy

*Many districts' comprehensive high school
data does not include their Alt programs*



Ralston Academy
50 Graduates
18% of 2024 Class
High Population of Students in Poverty
Multiple First Gen Graduates
Multiple Graduates working in LCSD



A stack of three white rectangular papers is centered on a background split horizontally into a bright red top half and a light grey bottom half. The papers are slightly offset from each other, with the top paper being the most prominent. The text is written in a simple, black, sans-serif font on the top paper.

Let's highlight some of the
exemplary work by the
Class of '24...

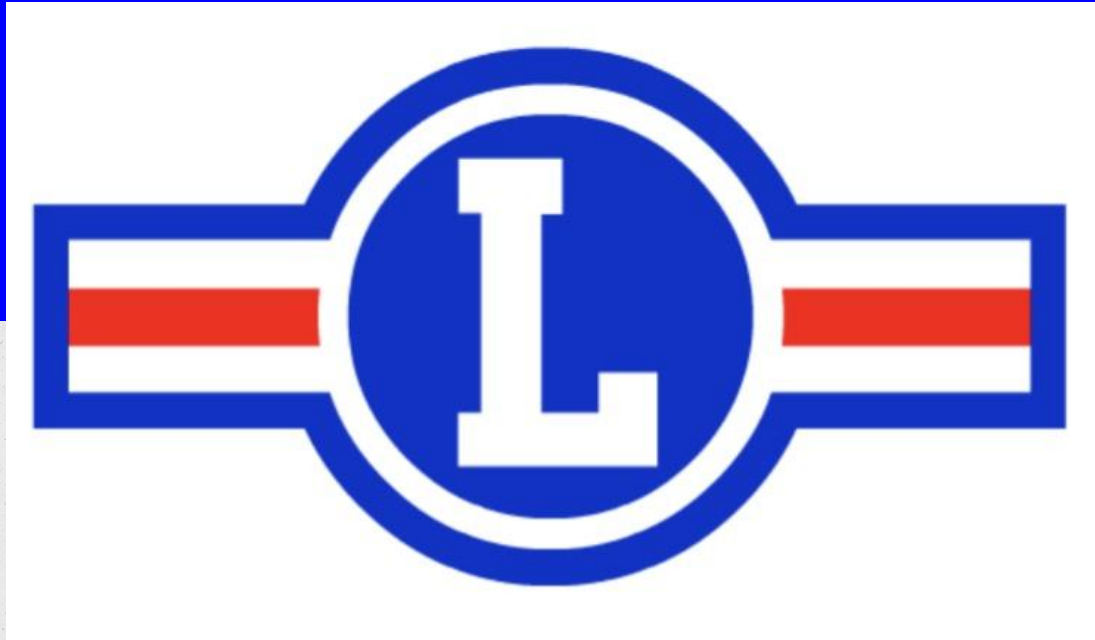


One Grad was a National Merit
Scholarship Finalist and was
accepted into Yale & **Stanford**
Attended LCSD schools K - 12

Additional grad was NMS
Commended (LHS 9 - 12)



- 10 Valedictorians
- 1 Salutatorian
- 26 Academic Honors Diplomas
At least 8 credits of advanced courses and 3.5 GPA
- 32 Honors Certificates
Less than 8 credits of advanced and 3.5 GPA
- Over 1200 college credits earned



Pursuing Excellence for Every Student, Every Day
Go WARRIORS!!

Agenda Item 4

Welcome Center Presentation

WELCOME CENTER

ALSO KNOWN AS 'THE MAGIC WORKERS'



Our Staff

KEELY LANE

STEPHANIE HERB

JULIE CAMPBELL



YESENIA
RODRIGUEZ

JULIE MILLER

MINDY HOECKLE

Staff Roles

KEELY LANE

LBL ESD FAMILY SUPPORT LIAISON

STEPHANIE HERB

MCKINNEY-VENTO COMMUNITY LIAISON

JULIE CAMPBELL

ADMINISTRATIVE SECRETARY

YESENIA RODRIGUEZ

BILINGUAL KIDS IN NEED COMMUNITY LIAISON

JULIE MILLER

KIDS IN NEED COMMUNITY LIAISON

MINDY HOECKLE

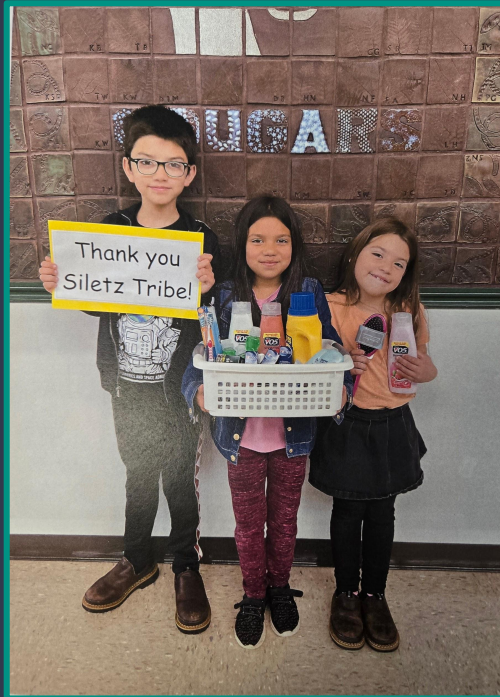
LBL ESD FAMILY SUPPORT LIAISON

Welcome Center Role

- ❖ FOOD & CLOTHING RESOURCES
- ❖ CASE COORDINATION
- ❖ SILETZ TRIBE GRANT
- ❖ YOUTH SERVICES TEAM (YST)
- ❖ HYGIENE & HOUSEHOLD PRODUCTS
- ❖ MCKINNEY-VENTO SUPPORT
- ❖ BACKPACKS & SCHOOL SUPPLIES
- ❖ ENTEK WINTER COATS
- ❖ HOLIDAY ASSISTANCE

- ❖ LATINO OUTREACH
- ❖ COMMUNITY CONNECTIONS
- ❖ SPORT & ACADEMIC FEE ASSISTANCE
- ❖ CONNECTING FAMILIES TO OHP, DD SERVICES, PREGNANCY & PARENTING SUPPORT, DOMESTIC VIOLENCE RESOURCES, HOUSING AND/OR UTILITY ASSISTANCE, ETC.
- ❖ ADVOCATE FOR STUDENTS & FAMILIES
- ❖ ALLEVIATE BARRIERS FOR STUDENT & FAMILY SUCCESS
- ❖ CRISIS RESPONSE TEAM

Who We Serve



| | 2024-2025 (so far) | 2023-2024 |
|-------------------------------|-----------------------|-----------|
| Referrals | 242 | 381 |
| Kids in Need | 204 | 313 |
| Latino | 110 | 98 |
| McKinney-Vento | 196 | 285 |
| Comprehensive Case Management | 168 | 226 |
| TOTAL STUDENTS | 678 | 922 |

McKinney-Vento & Unaccompanied Youth

2024-2025: 154/42

- ❖ SHARING HOUSING WITH FRIENDS OR FAMILY
- ❖ LIVING IN A HOTEL OR MOTEL
- ❖ LIVING IN CAMPGROUNDS, TENTS, CARS, OR PARKS
- ❖ LIVING IN AN RV ON A FRIEND OR RELATIVE'S PROPERTY
- ❖ STAYING IN SHELTERS
- ❖ LIVING IN SUBSTANDARD HOUSING WITH OR WITHOUT WATER, HEAT, AND/OR ELECTRICITY
- ❖ LIVING IN A BUILDING NOT DESIGNED FOR SLEEPING
- ❖ MIGRATORY FAMILIES
- ❖ STUDENTS NOT IN PHYSICAL CUSTODY OF A PARENT OR LEGAL GUARDIAN

Referral Process

- ❖ ANYONE CAN REFER A STUDENT FROM THE DISTRICT WEBSITE ON THE WELCOME CENTER PAGE
- ❖ STAFF HAVE ACCESS TO THE LINK LOCATED IN THE LEBANON SHORTCUTS FOLDER
- ❖ WELCOME CENTER STAFF COMPLETE A STRENGTHS & NEEDS INTAKE

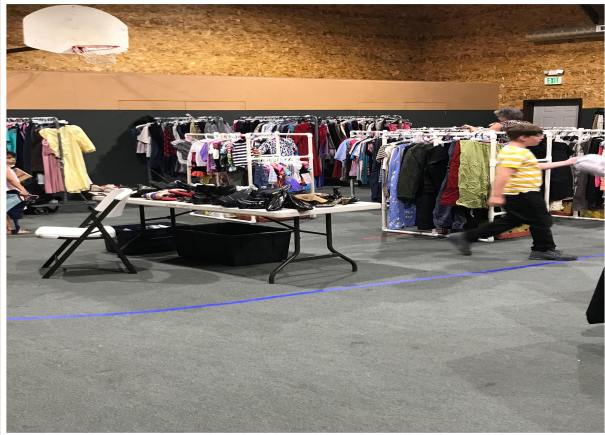
Youth Services Team (YST)

- ❖ YST IS A MULTIDISCIPLINARY GROUP THAT CONSISTS OF LCSD STAFF, SOCIAL SERVICES AGENCIES, LAW ENFORCEMENT AGENCIES, AND OTHER RELATED COMMUNITY SERVICE PROVIDERS.
- ❖ THE PURPOSE OF YST IS TO PROVIDE INTEGRATED, COORDINATED SERVICES THAT ASSIST FAMILIES, WORKING VOLUNTARILY WITH THE TEAM, TO SUPPORT IDENTIFIED NEEDS.
- ❖ THE TEAM WORKS TOGETHER TO ARRANGE SERVICES, REDUCE BARRIERS TO SUCCESS, AND EMPOWER FAMILIES WITH CREATIVE SOLUTIONS

Events

- ❖ SCHOOL SUPPLY & BACKPACK EVENT
- ❖ KINDERGARTEN HEALTH SCREENING
- ❖ COAT DRIVE
- ❖ THANKSGIVING FOOD BASKETS FROM ENTEK
- ❖ HOLIDAY GIFT SPONSORS
- ❖ SOURCES OF STRENGTH WELLNESS FAIR

Backpack & School Supply Drive



400 Students Served

Kindergarten Health Screening



STUDENTS SCREENED FOR:

DENTAL
VISION
BEHAVIOR

HEARING
SPEECH
LICE CHECKS



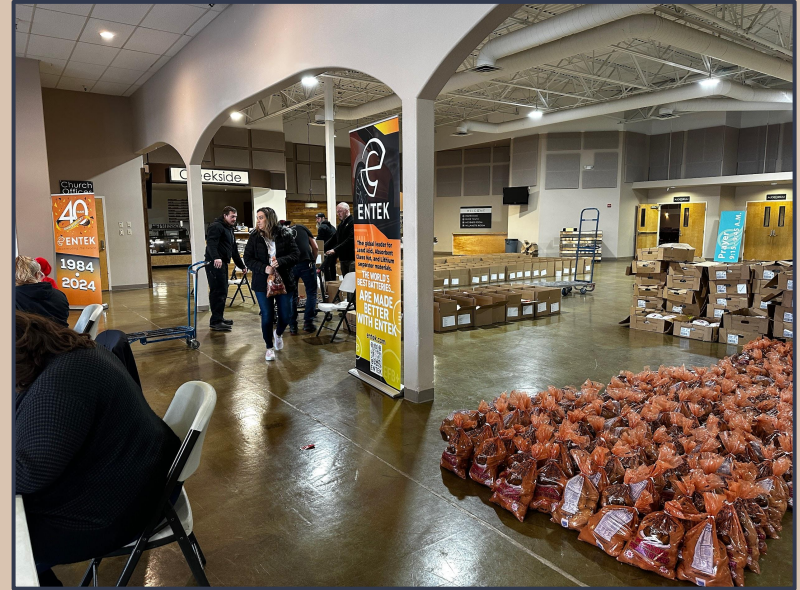
Winter Coat Drive with Entek



365 Youth Served



Thanksgiving Food Boxes



THANKS TO ENTEK &
LOCAL CHURCHES

Holiday Gift Sponsors



194 Youth
Served

SOURCES



OF



STRENGTH



Our Community Partners

- ❖ ENTEK
- ❖ FISH OF LEBANON
- ❖ LOVE INC
- ❖ SILETZ TRIBE
- ❖ LEBANON BOYS & GIRLS CLUB
- ❖ KGW NEWS
- ❖ CROWFOOT BAPTIST CHURCH
- ❖ JACKSON STREET YOUTH SERVICES
- ❖ BE UNDIVIDED
- ❖ RIVER CENTER

- ❖ OBRIA
- ❖ WESTERN UNIVERSITY COMP NW
- ❖ DHS SELF SUFFICIENCY
- ❖ LINN CO HEALTH DEPARTMENT OHP NAVIGATION
- ❖ THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS
- ❖ SOUTHSIDE CHURCH OF CHRIST
- ❖ LEBANON FIRST ASSEMBLY OF GOD
- ❖ LEBANON FOURSQUARE CHURCH
- ❖ PRIVATE DONORS
- ❖ AND OTHERS

THANK YOU!

FOR FURTHER INFORMATION OR
QUESTIONS, CONTACT THE WELCOME
CENTER OFFICE

Agenda Item 5

Special Education Restraint and
Seclusion Report

RESTRAINT AND SECLUSION INCIDENTS:

The schools within the Lebanon Community School District utilize Multi-Tiered Systems of Support (MTSS) as a prevention framework that organizes building-level resources to address each individual student's academic and/or behavioral needs. MTSS allows for the early identification of learning and behavioral challenges and timely intervention for students who are at risk for poor learning outcomes. The increasingly intense tiers (i.e., Tier 1, Tier 2, Tier 3), sometimes referred to as levels of prevention (i.e., primary, secondary, intensive prevention levels), represent a continuum of supports. However, even with this framework and tiered interventions in place, there are moments when we must utilize restraint and/or seclusion to prevent injury.

RESTRAINT AND SECLUSION TREND DATA:

| School Year | Restraint count | Seclusion count |
|-------------|-----------------|-----------------|
| 13-14 | 10 | 29 |
| 15-16 | 8 | 6 |
| 16-17 | 30 | 16 |
| 17-18 | 51 | 19 |
| 18-19 | 54 | 0 |
| 19-20 | 19 | 0 |
| 20-21 | 1 | 14 |
| 21-22 | 2 | 2 |
| 22-23 | 6 | 40 |
| 23-24 | 5 | 4 |

2023-24 RESTRAINT AND SECLUSION DATA:

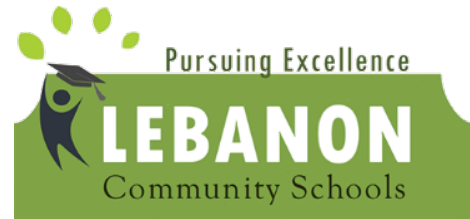
| Description: | Data: | Note: |
|--|-------|-------|
| (a) The total number of incidents involving restraint | 5 | |
| The total number of students placed in restraint; | 4 | |
| The total number of incidents involving seclusion | 4 | |
| The total number of students placed in seclusion | 1 | |
| The total number of seclusions in a locked room | 0 | |
| The total number of incidents that resulted in injuries or death to students or personnel as a result of the use of restraint or seclusion | 0 | |

| | | |
|---|------------------------------|--|
| The number of students who were placed in restraint or seclusion more than 10 times in the course of a school year. | 0 | |
| The number of incidents in which the personnel of the public education program administering restraint or seclusion were not trained. | 0 | The District has “in house trainers” which allows us to offer responsive and comprehensive training in restraint and seclusion |
| Race | 5 white students | |
| Ethnicity | 0 hispanic students | |
| Gender | 5 male student | |
| Disability Status | 5 students with disabilities | |
| Migrant Status | 0 | |
| English Proficiency | 0 | |
| Economically disadvantaged | 5 | |

Agenda Item 6

Class Size and Case Load
Report

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 7, 2025 **Meeting Date:** February 13, 2025

Re: Class Size and Case Load Report

Language regarding class size and case management loads was added to the licensed collective bargaining agreement in our recent negotiation session. As per required, I am providing a report of class sizes and case management loads for the Board to review. Classes or case management loads that have numbers higher than what is recommended are highlighted. We make every effort to keep the classes and case management loads within the recommended ranges. When they are higher, it is our goal to provide some extra support to the employee.

C. Class Size, Course Preps, and Case Management Recommendations

1. The parties to this agreement recognize the class size recommendations listed, by grade level, below. Educators and their Association representatives shall meet with the building level administrator to address any excessive class sizes on a regular on-going basis. A biannual report on class size shall be provided to the Board and to the Association President (October & February) that includes the actual student-to-teacher class sizes ratios, and the case management of specialists. However, the School Board may determine that the class size recommendations cannot be met within a particular situation because of educational needs beyond the control of the School Board, such as lack of appropriate facilities, or inadequate resources. In this case, the Superintendent shall meet with the Association in labor management to discuss and problem-solve. These solutions may include additional classroom support, educational resources, a class-size balancing process, or other solutions.

2. Core Class Size Recommendations -

The class size appeals procedures may be initiated at the following class size numbers:

- K-3 grades = 24 or more students
- 4-5 grades = 26 or more students
- 6-8 grades = 30 or more students
- 9 -12 grades = 32 or more students

Case Management Recommendations -

The case management appeals procedures may be initiated at the following class management numbers:

- Special Education = 35 or more students
 - SLPs = 45 or more students
 - Counselors, Mental Health, Social Workers = 300 or more students
3. The parties agree that some elective and/or special classes may exceed the class size recommendations. The class size shall not impact student safety. Should a collaborative decision on these limitations not be agreed upon between the impacted teacher and building level administrator, the Superintendent shall meet with the Association in labor management to discuss and problem-solve class size concerns and set the appropriate class size.

The following is a list of strategies building principals are using to support teachers that have classes above the recommended cap:

Hamilton Creek: 30 minutes extra prep weekly and additional IA support when possible

Seven Oak Middle School: 30 minutes extra prep monthly

Riverview: 30 minutes extra prep every three weeks and additional IA support for 3rd grade classes

Green Acres: Additional IA support

Lacomb: Additional IA support

Lebanon High School: Potential schedule changes to balance class size. All LHS staff have more than the contractually required prep time.

Special Education Teachers: Support from SpEd TOSA and paperwork support. Supports built into the licensed contract: SpEd teachers receive 10 extra paperwork days, a stipend, and extra prep time.

Speech Language Pathologists: Supports built into the licensed contract: SpEd teachers receive 10 extra paperwork days, a stipend, and extra prep time.

At Recommended Cap

Over Recommended Cap

Elementary and K-8 Schools
Data pulled on 02/02/2025

| | CAS | GNA | HCR | LAC | PIO | RIV |
|--------------|-----|-----|-----|-----|-----|-----|
| Kindergarten | 19 | 21 | 24 | 13 | 18 | 20 |
| Kindergarten | 21 | 24 | | | 16 | 20 |
| Kindergarten | | | | | | 20 |
| 1st Grade | 22 | 22 | 20 | 18 | 20 | 21 |
| 1st Grade | 21 | 23 | | | 19 | 21 |
| 1st Grade | | | | | 19 | 23 |
| 2nd Grade | 22 | 22 | 25 | 23 | 21 | 21 |
| 2nd Grade | 23 | 23 | | | 19 | 22 |
| 2nd Grade | | | | | | 20 |
| 3rd Grade | 18 | 22 | 17 | 27 | 22 | 29 |
| 3rd Grade | 18 | 22 | 17 | | 21 | 29 |
| 3rd Grade | | | | | | 31 |
| 4th Grade | 18 | 24 | 28 | 26 | 23 | 25 |
| 4th Grade | 21 | 23 | | | 22 | 25 |
| 4th Grade | | | | | | 25 |
| 5th Grade | 19 | 21 | 33 | 26 | 25 | 25 |
| 5th Grade | 20 | 24 | | | 24 | 25 |
| 5th Grade | | | | | | 24 |
| 6th Grade | | | 19 | 32 | | |
| 6th Grade | | | 18 | | | |
| 7th Grade | | | 27 | 28 | | |

| | | | | | | |
|---------------------|----|----|----|----|--|--|
| 8th Grade | | | 26 | 20 | | |
| EGC (K-5) | 11 | | | | | |
| Lifeskills (K-2) | | 16 | | | | |
| Lifeskills (3-5) | | 12 | | | | |
| Preschool | 17 | | | | | |

**Seven Oak Middle
School**

| Sem2 Per1 | Sem2 Per2 | Sem2 Per3 | Sem2 Per4 | Sem2 Per5 | Sem2 Per6 | Sem2 Per7 | Sem2 Per8 | S2 TOTALS |
|------------|-----------|--------------|----------------------|--------------------|--------------|-------------|-----------|-----------|
| EB 2 | Prep | EB 1 | Spanish Intro 7/8 | Spanish Intro 8 | EB 3 | Ac Support | Spartan | |
| 6 | | 7 | 6 | 5 | 9 | 6 | 7 | 46 |
| ELA 6 | Prep | ELA Lab 6 | ELA 6 | ELA Lab 7 | ELA 6 | ELA 6 | Spartan | |
| 19 | | 16 | 20 | 9 | 17 | 20 | 16 | 117 |
| ELA Lab 8 | ELA 8 | ELA 8 | ELA 8 | ELA 8 | Prep | ELA 8 | Spartan | |
| 9 | 24 | 28 | 23 | 23 | | 19 | 22 | 148 |
| Wheel 7 | ELA 7 | ELA 7 | ELA 7 | Wheel 7 | ELA 7 | Prep | Spartan | |
| 26 | 26 | 29 | 22 | 28 | 27 | | 23 | 181 |
| ELA 7 | ELA 7 | Prep | ELA 7 | ELA 7 | ELA 7 | Leadership | Spartan | |
| 28 | 26 | | 19 | 30 | 28 | 23 | 25 | 179 |
| ELA 6 | ELA 6 | ELA 6 | Prep | ELA 6 | ELA 8 | ELA 8 | Spartan | |
| 17 | 22 | 24 | | 29 | 25 | 24 | 24 | 165 |
| ELA 8 | ELA 8 | Publications | Wheel 6 | Prep | Publications | Wheel 6 | Spartan | |
| 30 | 24 | 27 | 19 | | 26 | 20 | 23 | 169 |
| Wheel 7 | Theater | Art | Wheel 6 | Wheel 7 | Prep | Wheel 6 | Spartan | |
| 25 | 23 | 31 | 18 | 27 | | 28 | 25 | 177 |
| Beg Band | Beg Band | Choir | Int. Band | Prep | Adv. Band | Jazz Band | Spartan | |
| 14 | 22 | 28 | 26 | | 25 | 15 | 15 | 145 |
| CTE | CTE | CTE | Wheel 6 CTE | Prep | CTE | Wheel 6 CTE | Spartan | |
| 30 | 30 | 28 | 18 | | 30 | 24 | 17 | 177 |
| Integrated | Math 8 | Math 8 | Math Lab 8 | Math 8 | Prep | Integrated | Spartan | |
| 29 | 22 | 23 | 18 | 28 | | 19 | 22 | 161 |

| | | | | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------|-----|
| Math Lab 6 | Math Lab 7 | Math 6 | Math 6 | Math 6 | Math 6 | Prep | Spartan | |
| 30 | 25 | 18 | 21 | 27 | 15 | | 18 | 154 |
| Math 6 | Math 6 | Prep | Math 7 | Math 7 | Math 7 | Math 7 | Spartan | |
| 19 | 24 | | 24 | 23 | 28 | 30 | 24 | 172 |
| Math 7 | Math 7 | Math 7 | Adv. Math 7 | Prep | Math Lab 8 | Adv. Math 7 | Spartan | |
| 15 | 20 | 24 | 17 | | 16 | 26 | 15 | 133 |
| Math 8 | Math 6 | Prep | Math 8 | Math 6 | Math 8 | Math 8 | Spartan | |
| 30 | 23 | | 24 | 27 | 24 | 25 | 15 | 168 |
| Prep | Science 7 | Science 7 | Science 7 | Adv. Science 8 | Science 7 | Science 7 | Spartan | |
| | 30 | 29 | 27 | 28 | 30 | 30 | 23 | 197 |
| Science 6 | Science 6 | Science 6 | Science 6 | Science 7 | Prep | Science 6 | Spartan | |
| 26 | 21 | 18 | 22 | 29 | | 29 | 17 | 162 |
| Science 8 | Science 8 | Science 8 | Engineering 7/8 | Prep | Engineering | Engineering | Spartan | |
| 29 | 28 | 28 | 23 | | 29 | 29 | 15 | 181 |
| Ag and NR | Prep | Science 6 | Wheel 6 | Science 6 | Science 6 | Wheel 6 | Spartan | |
| 22 | | 21 | 17 | 26 | 23 | 23 | 22 | 154 |
| Science 7 | Adv. Science 7 | Prep | Science 8 | Science 8 | Science 8 | Science 8 | Spartan | |
| 28 | 29 | | 26 | 30 | 28 | 28 | 21 | 190 |
| Wheel 7 | Prep | Social Studies 7 | Social Studies 7 | Wheel 7 | Social Studies 7 | Social Studies 7 | Spartan | |
| 26 | | 27 | 21 | 26 | 27 | 30 | 26 | 183 |
| Social Studies 7 | Social Studies 7 | Social Studies 7 | Adv. SS 8 | Adv. SS 8 | Prep | Social Studies 7 | Spartan | |
| 24 | 22 | 26 | 28 | 29 | | 30 | 23 | 182 |
| Social Studies 8 | Social Studies 6 | Social Studies 8 | Prep | Social Studies 8 | Social Studies 6 | Social Studies 6 | Spartan | |
| 22 | 26 | 27 | | 28 | 22 | 25 | 17 | 167 |
| Wheel 7 | Social Studies 8 | Prep | Social Studies 8 | Wheel 7 | Social Studies 8 | Social Studies 8 | Spartan | |

| | | | | | | | |
|------------------|---------------|------------------|------------------|------------------|------------------|------------------|---------|
| 27 | 26 | 23 | 25 | 22 | 19 | 24 | 166 |
| Social Studies 6 | Prep | Social Studies 6 | Social Studies 6 | Social Studies 6 | Social Studies 6 | Social Studies 7 | Spartan |
| 22 | 23 | 25 | 29 | 23 | 29 | 23 | 174 |
| Case Mgmt | ELA Bridges 2 | Math Bridges 3 | Prep | Case Mgmt | Ac Support | Ac Support | Spartan |
| 12 | 12 | 15 | 18 | 17 | 74 | | |
| Social Comm | Ac Support | Prep | Ac Support | ELA Bridges 2 | Case Mgmt | Case Mgmt | Spartan |
| 9 | 17 | 15 | 7 | 13 | 61 | | |
| Prep | Case Mgmt | Math Bridges 1 | Math Bridges 1 | Case Mgmt | ELA Bridges 1 | ELA Bridges 1 | Spartan |
| 8 | 10 | 13 | 11 | 22 | 64 | | |
| LifeSkills | LifeSkills | LifeSkills | Prep | LifeSkills | Case Mgmt | LifeSkills | Spartan |
| 10 | 11 | 9 | 7 | 13 | 21 | 9 | 12 |
| EGC | Prep | EGC | EGC | EGC | Prep | EGC | Spartan |
| 8 | 3 | 7 | 3 | 1 | 1 | 10 | 10 |
| Fitness | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Prep | Spartan |
| 35 | 35 | 40 | 38 | 24 | 29 | 24 | 225 |
| Lifetime Sports | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Prep | Spartan |
| 35 | 26 | 33 | 41 | 39 | 38 | 17 | 229 |
| Prep | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Well Wheel | AVID 8 | Spartan |
| 30 | 36 | 29 | 39 | 30 | 17 | 22 | 203 |
| Prep | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Well Wheel | Fitness | Spartan |
| 28 | 27 | 24 | 25 | 31 | 39 | 18 | 192 |

| Lebanon High School | | | | | | | | | |
|-------------------------------|-----------------------|---------------------|---------------------------------|------------------------|--------------------------------|----------------------------|------------------------|------------------------|-----------|
| RED DAY SCHEDULE, PERIODS 1-4 | | | | | BLUE DAY SCHEDULE, PERIODS 5-8 | | | | S2 TOTALS |
| Sem2 PerZ | Sem2 Per1 | Sem2 Per2 | Sem2 Per3 | Sem2 Per4 | Sem2 Per5 | Sem2 Per6 | Sem2 Per7 | Sem2 Per8 | |
| | PREP | LANG ARTS 11B | CREATIVE WRITING B | AP ENGLISH LANG B (11) | INTRO LIT: MODERN MYTHOLOGY | LANG ARTS 11B | AP ENGLISH LANG B (11) | PREP | 147 |
| | 24 | 25 | 28 | 18 | 23 | 29 | | | |
| | LANG ARTS 9B | LANG ARTS 9B | PREP | YEARBOOK DESIGN S2 | LANG ARTS 9B | LANG ARTS 9B | PREP | YEARBOOK PHOTO S2 | 146 |
| | 30 | 26 | 22 | 30 | 17 | 21 | | | |
| | PREP | LANG ARTS 12B | LANG ARTS 12B | LANG ARTS 12B | PREP | LANG ARTS 12B | CREATIVE WRITING B | ADV LANG ARTS 10B | 145 |
| | 25 | 20 | 25 | 23 | 21 | 31 | | | |
| | LANG ARTS 9B | PREP | LANG ARTS 10-12 CREDIT RECOVERY | LANG ARTS 9B | ADV LANG ARTS 9B | UNION PREP | PREP | INTRO LIT: FILM AS LIT | 125 |
| | 32 | 20 | 18 | 24 | 31 | | | | |
| | LANG ARTS 11B | PREP | LANG ARTS 9B (from Cupparo) | ADV LANG ARTS 9B | LANG ARTS 11B | LANG ART 9 CREDIT RECOVERY | ADV LANG ARTS 9B | PREP | 127 |
| | 24 | 19 | 22 | 21 | 19 | 22 | | | |
| | LANG ARTS 10B | LANG ARTS 10B | PREP | LANG ARTS 11B | PREP | AVID 3B / AVID 4B | LANG ARTS 11B | LANG ARTS 11B | 132 |
| | 17 | 27 | 26 | 19 | 20 | 23 | | | |
| | LANG ARTS 12B | ADV LANG ARTS 10B | AP ENGLISH LIT B (12) | PREP | LANG ARTS 12B | ADV LANG ARTS 10B | AP ENGLISH LIT B (12) | PREP | 153 |
| | 24 | 32 | 22 | 28 | 24 | 23 | | | |
| | LANG ARTS 10B | PREP | LANG ARTS 10B | ADV LANG ARTS 10B | LANG ARTS 10B | PREP | LANG ARTS 10B | LANG ARTS 10B | 145 |
| | 17 | 21 | 28 | 29 | 21 | 29 | | | |
| | INTEG MATH 1B (10-12) | PREP | INTEG MATH 1B (9th) | INTEG MATH 1B (10-12) | INTEG MATH 2B | INTEG MATH 1B (9th) | PREP | INTEG MATH 2B | 158 |
| | 28 | 25 | 20 | 31 | 23 | 31 | | | |
| | FINANCIAL ALGEBRA B | FINANCIAL ALGEBRA B | PREP | ADV SUPPORT S2 | FINANCIAL ALGEBRA B | FINANCIAL ALGEBRA B | MATH LAB 9B | PREP | 146 |
| | 16 | 30 | 26 | 23 | 26 | 25 | | | |
| | INTEG MATH 1B (9th) | INTEG MATH 1B (9th) | PRE- ALGEBRA | PREP | ACCEL INTEG MATH 2B | WARRIOR 101 S2 | ACCEL INTEG MATH 2B | PREP | 151 |
| | 26 | 26 | 23 | 21 | 27 | 28 | | | |
| | ACCEL INTEG MATH 2B | PRE-CALCULUS B | PRE-CALCULUS B | PREP | ACCEL INTEG MATH 2B | INTEG MATH 3B | INTEG MATH 3B | PREP | 144 |
| | 28 | 22 | 23 | 23 | 22 | 26 | | | |
| | PREP | AP CALCULUS S2 | INTEG MATH 3B | INTEG MATH 3B | INTEG MATH 3B | AP PHYSICS / PHYSICS | PREP | INTEG MATH 3B | 104 |
| | 13 | 26 | 16 | 16 | 13 | 20 | | | |
| | INTEG MATH 1B (9th) | WARRIOR 101 S2 | PREP | INTEG MATH 1B (9th) | INTEG MATH 1B (9th) | WARRIOR 101 S2 | INTEG MATH 1B (9th) | PREP | |

| | | | | | | | | | |
|--|---------------------|--------------------|--------------------|-------------------|---------------------|-------------------------|----------------------------------|-------------------|-----|
| | 28 | 30 | | 16 | 28 | 29 | 31 | | 162 |
| | INTEG MATH 3B | STATISTICS B | PREP | INTEG MATH 2B | INTEG MATH 2B | PREP | INTEG MATH 2B | AVID 3B | |
| | 27 | 20 | | 27 | 29 | | 29 | 15 | 147 |
| | CHEMISTRY B | AVID 1B | PREP | AP CHEMISTRY S2 | CHEMISTRY B | CHEMISTRY B | PREP | ADV SUPPORT S2 | |
| | 18 | 28 | | 25 | 19 | 24 | | 31 | 145 |
| | BIOLOGY B | BIOLOGY B | BIOLOGY B | PREP | AP BIOLOGY S2 | ACCEL BIOLOGY B | BIOLOGY B | PREP | |
| | 26 | 31 | 28 | | 10 | 27 | 25 | | 147 |
| | PHYSICAL SCIENCE B | AVID 1B | PHYSICAL SCIENCE B | PREP | PHYSICAL SCIENCE B | PHYSICAL SCIENCE B | EARTH SCIENCE | PREP | |
| | 27 | 22 | 27 | | 29 | 30 | 22 | | 157 |
| | PREP | MARINE SCIENCE B | MARINE SCIENCE B | BIOLOGY B | PREP | BIOLOGY Credit Recovery | AP ENVIRON SCI B / ENVIRON SCI B | BIOLOGY B | |
| | | 29 | 30 | 23 | | 16 | 18 | 29 | 145 |
| | PHYSICAL SCIENCE B | PHYSICAL SCIENCE B | PHYSICAL SCIENCE B | PREP | FORENSIC SCIENCE | FORENSIC SCIENCE | AVID 2B | PREP | |
| | 31 | 23 | 23 | | 21 | 23 | 18 | | 139 |
| | ANAT/PHYS S2 | ANAT/PHYS S2 | PREP | ANAT/PHYS S2 | ACCEL BIOLOGY B | ACCEL BIOLOGY B | ACCEL BIOLOGY B | PREP | |
| | 29 | 30 | | 29 | 26 | 28 | 26 | | 168 |
| | US HISTORY B | US HISTORY B | AP US HISTORY B | PREP | US HISTORY B | US HISTORY B | US HISTORY B | PREP | |
| | 23 | 23 | 30 | | 28 | 23 | 25 | | 152 |
| | LEADERSHIP S2 | PREP | US HISTORY B | US HISTORY B | LEADERSHIP S2 | PREP | US HISTORY B | US HISTORY B | |
| | 30 | | 29 | 27 | 26 | | 28 | 28 | 168 |
| | AP WORLD HISTORY S2 | GLOBAL STUDIES 10 | PREP | GLOBAL STUDIES 10 | AP WORLD HISTORY S2 | GLOBAL STUDIES 10 | PREP | GLOBAL STUDIES 10 | |
| | 27 | 18 | | 26 | 22 | 30 | | 29 | 152 |
| | AP US GOVT (EC) | ECONOMICS | ECONOMICS | PREP | ECONOMICS | US GOVT | US GOVT | PREP | |
| | 31 | 19 | 31 | | 27 | 29 | 30 | | 167 |
| | US GOVT | PREP | INTRO PSYCHOLOGY | AP PSYCHOLOGY S2 | INTRO PSYCHOLOGY | PREP | INTRO PSYCHOLOGY | ADV SUPPORT S2 | |
| | 18 | | 31 | 16 | 24 | | 21 | 33 | 143 |
| | PREP | GLOBAL STUDIES 9 | REACH S2 | GLOBAL STUDIES 9 | GLOBAL STUDIES 9 | PREP | EMERG BILINGUALS 2B | GLOBAL STUDIES 9 | |
| | | 31 | 20 | 28 | 31 | | 13 | 34 | 157 |
| | PREP | GLOBAL STUDIES 10 | AP HUMAN GEOG S2 | UNION PREP | PREP | CRIMINOLOGY | CRIMINOLOGY | UNION PREP | |

| | | | | | | | | | |
|------------------|--------------------------------|-------------------------------|----------------------------|--------------------------|---------------------------------------|---------------------------------------|-------------------------------|--------------------------------|-----|
| | 22 | | 27 | | 27 | | 21 | | 97 |
| | LIFEGUARD TRNG | FRESHMAN PE | WEIGHT TRAINING | PREP | FRESHMAN WEIGHTS | WEIGHT TRAINING | PE 2 | PREP | |
| | 14 | 24 | 34 | | 37 | 28 | 18 | | 155 |
| | EMERGENCY MEDICAL RESPONDER S2 | PREP | INTRO HEALTH OCCUP S2 | YOGA & FITNESS | CERT PHARM TECH / CERT NURSING ASSIST | CERT PHARM TECH / CERT NURSING ASSIST | PREP | INTRO HEALTH OCCUP (9th grade) | |
| | 18 | 27 | | 22 | 19 | 19 | 24 | | 110 |
| | EARLY CHILDHOOD EDUC 1 | CADET TEACH 1 / CADET TEACH 2 | HEALTH 1 | PREP | HEALTH 1 | CADET TEACH 1 / CADET TEACH 2 | EARLY CHILDHOOD EDUC 1 | PREP | |
| | 18 | 12 | 31 | 20 | | 16 | 30 | | 127 |
| Athletic Weights | HEALTH 2 | HEALTH 2 | PREP | PREP | HEALTH 2 | HEALTH 2 | PREP | FRESHMAN WEIGHTS | |
| | 29 | 19 | 27 | 18 | | 21 | 38 | | 152 |
| | HEALTH 1 | HEALTH 1 | WARRIOR 101 S2 (from Dorn) | PREP | PREP | HEALTH 1 | LIFETIME FITNESS | PE 2 | |
| | 24 | 30 | 26 | 30 | | 24 | 26 | | 160 |
| Athletic Weights | WEIGHT TRAINING | PREP | FRESHMAN PE | FRESHMAN WEIGHTS | ATHLETIC LEADERSHIP | PREP | AVID 2 S2 (RM 405) | PREP | |
| | 29 | 34 | 21 | 41 | 24 | 30 | | | 150 |
| | FRENCH 2B | PREP | FRENCH 1B | FRENCH 1B | PREP | WARRIOR 101 S2 | FRENCH 3B/4B & ADV SUPPORT S2 | FRENCH 2B | |
| | 14 | 20 | | 17 | 33 | 13 | 16 | | 113 |
| | PREP | SPANISH 2B | SPANISH 2B | SPANISH HERITAGE 1B/2B | PREP | SPANISH 2B | SPANISH 3B / ADV SUPPORT S2 | SPANISH 2B | |
| | 26 | 28 | 26 | 28 | | 12 | 31 | | 151 |
| | SPANISH 1B | SPANISH 1B | PREP | SPANISH 1B | SPANISH 1B | SPANISH 1B | SPANISH 1B | PREP | |
| | 31 | 26 | 18 | 22 | 28 | 24 | | | 149 |
| | MAKER SPACE, ADV MAKER 1,2,3 | ARCHITEC 1B, 2B, 3B | ARCHITEC 1B, 2B, 3B | PREP | ENGINEERING DESIGN 1B, 2B, 3B | GENERAL DRAFTING | GENERAL DRAFTING | PREP | |
| | 24 | 18 | 26 | 17 | | 19 | 24 | | 128 |
| | PREP | ENTREPREUR. S2 / MGMT APPS | SPORTS MKTG S2 | MARKETING 1 | PREP | SOCIAL MEDIA MKTG S2 / SPORTS MKTG 2 | MARKETING 1 | MARKETING 1 | |
| | 21 | 21 | 21 | 16 | | 28 | 29 | | 136 |
| | CONCERT CHOIR S2 | A CAPELLA CHOIR S1 | PREP | CO-TEACH MUSICAL THEATER | CHAMBER CHOIR S2 | PREP | MIXED CHOIR | PIANO | |
| | 19 | 14 | 33 | 17 | 40 | 17 | | | 140 |
| | | | CREDIT RECOVERY | | | | CREDIT RECOVERY | | |
| | 7 | | | | | | 7 | | 14 |
| | PREP | EXPLORE ART | EXPLORE ART | DRAWING | PREP | DRAWING | ADV DRAW/PAINT | EXPLORE ART | |

| | | | | | | | | | |
|---------------|--|--|-------------------------------------|------------------------------------|--|--|-----------------------|------------------------------------|-----|
| | 30 | | 30 | 18 | 28 | | 20 | 29 | 155 |
| | CONSTRUCT. 1/2 S2, BLOCK 1/2 | CONSTRUCT. 1/2 S2, BLOCK 1/2 | GENERAL CONST | GENERAL CONST | CONSTRUCT. 1/2 S2, BLOCK 5/6 | CONSTRUCT. 1/2 S2, BLOCK 5/6 | GENERAL CONST | PREP | |
| | 22 | 22 | 21 | 20 | 22 | 22 | 21 | | 106 |
| | PREP | CULINARY 2 FOOD SERV S2 | CULINARY 3-BAKING S2, CULINARY 4 S2 | CULINARY 1 | CULTURAL FOODS | CULINARY 2 FOOD SERV S2, CULINARY 4 S2 | PREP | CULINARY 1 | |
| | 18 | | 5 | 27 | 19 | 19 | 30 | | 118 |
| | AP COMPUTER SCI S2 | PREP | WEB DESIGN 1 / WEB DESIGN 2 | 3D DESIGN / ANIMATION | ROBOTICS 2 | PREP | GAME PROGRAM | GAME PROGRAM | |
| | 10 | 11 | | 21 | 18 | 22 | | 19 | 101 |
| | POWER / STRUC / TECH SYSTEMS 2, S2 | POWER / STRUC / TECH SYSTEMS 3/4, S2 BLOCK | POWER / STRUC / TECH SYSTEMS 1, S2 | POWER / STRUC / TECH SYSTEMS 1, S2 | POWER / STRUC / TECH SYSTEMS 2, S2 | POWER / STRUC / TECH SYSTEMS 3/4, S2 BLOCK | PREP | POWER / STRUC / TECH SYSTEMS 1, S2 | |
| | 18 | 24 | 27 | 17 | 13 | 21 | 29 | | 149 |
| | | | | EMERGING BILINGUALS 1B | | | | | |
| | 9 | | | | | | | | 9 |
| | HORT 1/2 Block 1,5 S2 | HORT 1 BLOCK 2/6 S2 | PREP | INTRO AGRICULTURE S2 | HORT 1/2 Block 1,5 S2 | WARRIOR 101 S2 RM#126 | PREP | INTRO AG S2 | |
| | 10 | 19 | 25 | | 19 | 33 | 21 | | 127 |
| ADV JROTC | ADV JROTC B | PREP | JROTC STAFF, JROTC 2,3,4 | PREP | PREP | JROTC LET 2,3,4 | JROTC LET 2,3,4 | ADV JROTC B | |
| | 13 | 9 | 27 | | 11 | | 8 | 8 | 76 |
| JAZZ BAND 1/2 | WIND ENSEMBLE | PREP | PREP | MUSICAL THEATER PROD S2 | CONCERT BAND | PREP | PERCUSSION ENSEMBLE | MUSIC FUND | |
| | 18 | 18 | 33 | | 19 | 14 | | 9 | 111 |
| ADV JROTC | ADV JROTC B | PREP | JROTC LET 1B | PREP | PREP | JROTC LET 1B | JROTC LET 1B | ADV JROTC B | |
| | 18 | 17 | 5 | | 8 | | 9 | 15 | 72 |
| | AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2 | INTERM AGRICULTURE BLOCK 2/6, S2 | PREP | VET SCIENCE 1/2 S2 | AG BUSINESS / LARGE ANIMAL BLOCK 1/5, S2 | INTERM AGRICULTURE BLOCK 2/6, S2 | PREP | INTRO AG S2 | |
| | 13 | 18 | 15 | | 16 | 17 | 22 | | 101 |
| | CO-TEACH W/ CUPPARO LANG ARTS 9 | WARRIOR SUPPORT S2 (12) | APPLIED LANG ARTS B | PREP | WARRIOR SUPPORT S2 (12) | CASE MGMT PREP | PREP | LIFE SKILLS | |
| | 11 | | 15 | 10 | | 7 | | | 43 |
| | SOCIAL COMM | CASE MGMT PREP | PREP | APPLIED SCIENCE B | SOCIAL COMM | CO-TEACH PHYSICAL SCIENCE | PREP | CO-TEACH BIOLOGY B W/POTTHOFF | |
| | 5 | | 25 | | 12 | | | | 42 |
| | APPLIED SOCIAL STUDIES | PREP | WARRIOR SUPPORT S2 (10) | TRANSITION PROGRAM | TRANSITION PROGRAM | WARRIOR SUPPORT S2 (10) | CASE MGMT PREP | PREP | |
| | 19 | 20 | | 13 | 13 | 18 | | | 83 |
| | PREP | APPLIED MATH 2B | CASE MGMT PREP | WARRIOR 101 S1 (SPED) | APPLIED MATH 2A | PREP | WARRIOR 101 S1 (SPED) | APPLIED MATH 1B | |

| | | | | | | | | | | |
|--|----------------------------|----------------------|------------------------|-------------|-------------------|----------------------------|-----------------------|-----------------------|---|----|
| | 20 | | 13 | | 17 | | 23 | | 8 | 81 |
| | TRANSITION PROGAM | TRANSITION PROGAM | TRANSITION PROGAM | PREP | PREP | TRANSITION PROGRAM | TRANSITION PROGRAM | TRANSITION PROGRAM | | |
| | 13 | 13 | 13 | | | 13 | 13 | 13 | | 78 |
| | LIFE SKILLS | LIFE SKILLS | LIFE SKILLS | PREP | CASE MGMT PREP | LIFE SKILLS | LIFE SKILLS | PREP | | |
| | 10 | 11 | 7 | | | 11 | 10 | | | 49 |
| | WARRIOR SUPPORT S2 (11) | PREP | APPLIED LANG ARTS B | LIFE SKILLS | LIFE SKILLS | WARRIOR SUPPORT S2 (11) | PREP | CASE MGMT PREP | | |
| | 15 | | 15 | 7 | 7 | 22 | | | | 66 |

Special Education and Speech

| School | Primary Assignment | Active Case Management Load | Initial Evals |
|-----------------------|--------------------|-----------------------------|---------------|
| Pioneer | LRC | 25 | 5 |
| | | | |
| Cascades | LRC | 40 | 10 |
| | EGC K-5 | 14 | 14 |
| Green Acres | LRC | 25 | 15 |
| | LRC | 15 | 3 |
| | LS | 12 | |
| | LS | 16 | 1 |
| | | | |
| | | | |
| Riverview | LRC | 34 | 2 |
| | | | |
| Hamilton Creek/Lacomb | LRC | 60 | 11 |
| Seven Oak | 6th | 38 | 1 |
| | 7th | 39 | 3 |
| | 8th | 39 | 3 |
| | LS 6-8 | 13 | |
| | | | |
| LHS | 9th | 33 | 7 |
| | 10th | 38 | 3 |
| | 11th | 43 | |
| | 12th | 24 | |
| | Social Comm | 21 | 1 |
| | LS | 12 | |
| | Brickhouse | 11 | |
| | | | |
| | Case Manage | Providing Services | |
| SLPs | 0 | 65 | 2 |

| | | | |
|--|----|----|----|
| | 29 | 55 | 2 |
| | 24 | 48 | 4 |
| | 66 | 99 | 12 |
| | 33 | 60 | 3 |
| | | | |
| | | | |

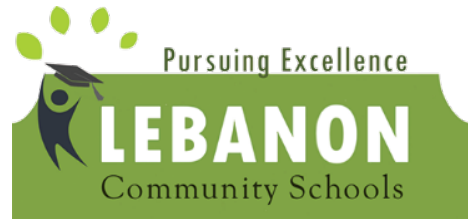
School Counselors

| | Student/Counselor Ratio |
|--------------------------------|---|
| Cascades | 260 |
| Green Acres | 298 |
| Hamilton Creek | 254 |
| Lacomb | 221 |
| Pioneer | 265 |
| Riverview | 427 |
| Seven Oak Middle School | 327 (2 counselors) |
| Lebanon High School | 258 Freshman 291 Sophomore 289 Junior 297 Senior |

Agenda Item 7

Pool Facility Lease Agreement

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 7, 2025

Meeting Date: February 13, 2025

Re: Pool Facility Lease Agreement

The Pool Facility Lease Agreement between Lebanon Community School District (LCSD) and Lebanon Aquatic District (LAD) was entered into in June of 2001. The lease agreement ended in 2003 at which time the LCSD School Board and LAD Board extended it for twenty more years.

LCSD and LAD leadership met in 2024 to review the lease agreement. A few minor language changes were made, but nothing substantive to the agreement terms. The LAD Board voted to accept the lease as written for an extension of ten years. Please review the lease agreement and hold a vote for the extension of the lease agreement.

POOL FACILITY LEASE AGREEMENT

This agreement was entered into this 4th day of June, 2001, and shall take effect on July 1, 2001.

THIS AGREEMENT is entered into pursuant to Oregon Revised Statutes, Chapter 190, by and between Lebanon Community School District No. 9 ("LCSD"), an Oregon school district, providing terms and conditions for the lease and joint use of a swimming pool facility.

RECITALS

- A. The LCSD owns property upon which it maintains and operates a swimming pool facility known as the Lebanon Community Swimming Pool ("Facility"), a description of which is attached hereto and incorporated herein by reference.
- B. THE LAD is a park and recreation district duly formed under ORS Chapter 266, to promote and enhance aquatic activities in the community.
- C. The LCSD has determined that it no longer wishes to operate the Facility. The electors have authorized the LAD to form an aquatic district.
- D. In order to maximize taxpayer resources, the LCSD and the LAD wish to develop a cooperative agreement whereby the Facility may be used for both school purposes and community recreational purposes.
- E. The parties wish to promote water safety and swimming skills for people of all ages, provide for conditioning and physical therapy services, and provide recreational opportunities for the community.
- F. In order to ensure the proper protection, security, supervision and use of the Facility, the LCSD and the LAD agree that the LAD will be primarily responsible for the operation, maintenance and repair of the Facility.
- G. The parties are authorized to enter into cooperative agreements pursuant to ORS Chapter 190.

NOW, THEREFORE, in consideration of the mutual covenants herein set forth, the parties hereby agree as follows:

AGREEMENT

ARTICLE 1

Lease

1.1. Lease

1.1.1. LCSD shall lease to LAD the Facility according to the terms described herein.

1.1.22 LAD shall pay to LCSD a lease payment of One Dollar (\$1.00) annually. Such payment shall be due within 30 days of signing of this Agreement, and on or before July 1 thereafter for the duration of this Agreement.

ARTICLE 2

Instruction and Supervision

2.1. School Instructional Program

2.1.1. LAD will employ and provide a sufficient number of instructors to instruct LCSD elementary, middle and high school students for up to three (3) hours each day, five days per week while school is in regular session, not including the summer term. This instruction shall be provided at no cost to LCSD by LAD.

2.1.2. While LCSD students are receiving swimming instruction from LAD instructors, a representative of LCSD shall be present. LCSD shall employ and bear all costs for such supervision.

2.1.3. LCSD will provide to the LAD instructors all required training over and above the training required by LAD in paragraph 2.4.1 pertinent to instructing a swimming class as a physical education requirement. Costs for such training shall be the responsibility of LCSD. All other required licenses, certifications and training for LAD instructors shall be the responsibility of LAD.

2.2. LCSD Competitive Program (Swim Team/Swim Meets).

2.2.1. LCSD will provide all coaches and/or supervisors for LCSD's competitive swimming program. Upon request, LAD will supply lifeguards and supervisory personnel as needed to operate the pool during use by the competitive program. LAD will supply maintenance personnel as needed to operate the pool during use by the competitive program. The swim team practices shall not exceed 2 hours per day. The swim meets shall not exceed 4 hours.

2.2.2. LCSD shall be responsible for providing any volunteers needed for LCSD swim meets.

2.2.3. At all times during LCSD competitive programs, LCSD shall be responsible for supervision of all students, volunteers, and other program participants while such individuals are participating in, or on premises comprising or appurtenant to the Facility during, such programs.

2.3. Community Recreation Program.

2.3.1. LAD shall provide necessary lifeguards, supervisory personnel, and swimming instructors for all LAD recreational programs.

2.3.2. Costs for lifeguards, supervisory personnel, and swimming instructors for community recreation programs shall be the responsibility of LAD.

2.4. Certifications and Licensures.

2.4.1. LAD shall ensure that lifeguards and supervisory personnel employed by LAD maintain all required certifications for instructing, lifeguarding or supervising swimming classes, competitive swimming events, and community recreation programs.

2.4.2. LCSD shall ensure that all teachers, coaches and other supervisory personnel provided by LCSD maintain appropriate licenses for instructing and/or supervising participants in LCSD's swimming programs.

2.4.3. LAD shall employ a pool manager, with a current Pool Operator's Certification, who shall have supervisory responsibility over all pool operations except as specifically provided herein.

ARTICLE 3 Rules and Regulations

The LAD shall establish rules and regulations, including safety and sanitary standards, for use of the Facility, consistent with state regulations. These rules and regulations shall be followed at all times by persons using the Facility, including LCSD employees and participants.

ARTICLE 4 Scheduling

4.1.1. The respective authorized designees of LCSD and LAD shall meet to jointly establish a written annual Schedule of Activities. This schedule will be reviewed annually each fall. The Schedule of Activities shall set forth specific dates, times, and types of LCSD and community activities to occur at the Facility.

4.1.2. During all scheduled LCSD events, including instructional time and competitive programs described in Article 2 above, the Facility shall be served for exclusive use by LCSD. LAD may schedule activities in the Facility during LCSD pool use time so long as it doesn't interfere with LCSD's needs.

4.1.3. Any request from LCSD for use of the Facility that is not included in the Schedule of Activities shall be submitted to LAD at least five working days before the requested event, according to request procedures established by LAD. LAD shall have the authority to grant or deny such requests.

ARTICLE 5

Maintenance and Capital Outlay Responsibilities

5.1. Upon signing of this Agreement, the parties shall conduct an inventory of existing pool supplies and equipment in order to determine ownership thereof. Pool supplies and equipment owned by LCSD at the time of commencement of this Agreement shall remain the property of LCSD. LCSD hereby grants to LAD a right to use such supplies and equipment for purposes of operating the Facility. Pool supplies and equipment purchased by LAD after commencement of this Agreement shall be owned by LAD and shall be limited to LAD's exclusive use unless otherwise agreed by the parties.

5.2. LAD shall be responsible for the following capital costs:

5.2.1. Improvements required by the Americans with Disabilities Act (ADA).

5.2.2. Replacement, as needed, of all capital equipment, including but not limited to boilers, chlorinators and heaters.

5.2.3. Replacement, expansion, or performance of major renovations, of the pool or buildings comprising the Facility.

5.2.4. All costs under \$50,000 per occurrence are the responsibility of LAD. These include structural improvements to buildings and major repairs or replacement of part or all of plumbing, electrical and mechanical systems serving the Facility. These also include performing routine maintenance and repairs, including repairing leaks in the pool and repair and replacement made necessary by acts of vandalism.

5.2.5. All costs for improvements and repairs over \$50,000 per occurrence is the responsibility of LCSD unless initiated by the LAD. LCSD may determine in its sole discretion whether to make these repairs or improvements or to terminate this Agreement under paragraph 9.3

5.3. The parties' respective responsibility for capital costs shall be limited to those described herein unless otherwise agreed in writing.

5.4. LAD shall be responsible for the following operations duties and expenses:

5.4.1. Conducting community swimming activities and programs.

5.4.2. Hiring and managing qualified LAD personnel.

5.4.3. Maintaining an office on the Facility premises.

5.4.4. Establishing and collecting fees for use of the Facility.

5.4.5. Monitoring water quality and filtration systems, including maintaining chlorination systems, plumbing and sewer systems.

5.4.6.

5.4.7. Providing all consumable supplies (e.g., soap, cleaners, lights, chemicals, office supplies, etc.)

5.4.8. Providing janitorial services and supplies.

5.4.9. Paying utility costs related to the operation of the Facility, including heating, electricity, water and telephone costs.

5.4.10. Providing accounting services, including managing receipts and billings, and completing an annual audit.

5.4.11. Satisfying all required inspection requirements (e.g., health, electrical, etc.)

5.5. LAD and LCSD shall share equally the cost of installing required utility meters.

5.6. During reasonable hours, LCSD may inspect the Facility to determine LAD's compliance with this paragraph. LCSD shall provide notice of inspection at the time of the inspection to the LAD pool manager and shall prepare a report of the inspection.

5.7. In the event LAD fails to maintain the pool facility in a clean, orderly and maintained condition, LCSD may terminate the Agreement after 30 days prior written notice to LAD and after giving LAD a 30-day opportunity to cure the condition.

ARTICLE 6

Parking Lot

LCSD hereby grants to LAD a license to use 20 designated parking spaces in front of the Facility between 7a.m. and 3p.m. while school is in regular session. At such times, LAD agrees to limit its on-site parking to the designated parking spaces. At all other times, including spring, summer, and winter breaks, LCSD hereby grants LAD a license to use any lawfully available parking on LCSD premises not expressly reserved and marked for other uses. LCSD is responsible for maintaining the condition of the parking lot and for providing markers, signs, or other indicators showing LAD's designated parking spaces. LCSD shall be responsible for enforcing parking rules and regulations, including preventing the use of LAD's designated parking spaces by unauthorized vehicles.

ARTICLE 7

Insurance and Indemnification

7.1. For the duration of this Agreement, LCSD shall maintain an insurance policy for losses to the Facility and its contents as a result of fire or property damage.

7.2. For the duration of this Agreement, LCSD shall maintain an insurance policy for losses to the Facility resulting from boiler operations and explosions.

7.3. For the duration of this Agreement, LAD shall maintain appropriate general liability insurance for the Facility with a coverage amount of at least \$1 million. LAD shall name the LCSD as an additional named insured.

7.4. To the extent permitted by law, each party shall indemnify the other against any liability for damage to life or property arising from the indemnitor's occupancy or use of the Facility; provided, however, that neither party shall be required to indemnify the other for any liability arising out of the negligent acts of the employees or agents of the other.

ARTICLE 8

Development of Procedures; Dispute Resolution

8.1. The respective boards of LCSD and LAD hereby authorize their appropriate administrative representatives to jointly develop and establish rules and procedures to implement, clarify or in any other manner carry out the purposes and intent of this Agreement.

8.2. LCSD and LAD shall agree to mediate any disputes prior to seeking a civil remedy in Linn County Circuit Court.

8.3. If arbitration or other legal action is employed to enforce the terms of this Agreement, the prevailing party shall be entitled to all costs and legal fees, including attorney's fees.

ARTICLE 9

Terms of Agreement; Assignment

9.1. The term of this Agreement shall be for a period of five (5) years from its effective date. At the end of five (5) years, the terms of this Agreement may be negotiated upon written request by either party within 90 days of the expiration of the five-year period.

9.2. This Agreement may not be assigned without the express written consent of the non-assigning party.

9.3. This Agreement may be terminated at the sole discretion of LCSD with 120 days written notice.

ARTICLE 10

Severability of Provisions

10.1. If any provision of this Agreement shall be invalid or unenforceable in any respect for any reason, the validity and enforceability of the remaining provisions of this Agreement shall not be in any way impaired.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement this 4th day of June, 2001.

LCSD

LAD

Lebanon Community School District No. 9,
an Oregon school district

Lebanon Aquatic District,
an Oregon special district

By: Board Chair: _____

By: Board Chair _____

AMENDMENT TO POOL FACILITY LEASE AGREEMENT

THIS AMENDMENT TO POOL FACILITY LEASE AGREEMENT is entered into this 3rd day of March, 2003, and, by and between the following:

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9 (LCSD)

And

LEBANON AQUATIC DISTRICT, An Oregon Special District (LAD)

RECITALS

- A. LAD and LCSD entered in to Pool Facility Lease Agreement dated June 4, 2001, which took effect on July 1, 2001 (the "Original Agreement").
- B. LAD and LCSD desire to amend the Original Agreement as provided herein (the "first Amended Agreement").

AMENDED AGREEMENT

- 1. **Incorporation of Recitals.** The recitals in the Original Agreement are incorporated herein by this reference.
- 2. **Effective Date.** The First Amended Agreement shall take effect on July 1, 2003.
- 3. **Amendment.** Section 9.1 of the Original Agreement are deleted in it's entirely and replaced with the following:

"The term of the Agreement shall be twenty (20) years from the effective date provided herein. Either party may request to renegotiate this Agreement by providing 365 days' written notice to the other party. When requested to renegotiate by the other party, the parties hereto agree to do so in good faith."
- 4. Other than the amendment made above, the parties reaffirm each and every provision of the Original Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this First Amended Agreement this 3 day of March, 2003.

AMENDED AGREEMENT

5. **Incorporation of Recitals.** The recitals in the Original Agreement are incorporated herein by this reference.
6. **Effective Date.** The First Amended Agreement shall take effect on July 1, 2023.
7. **Amendment.** Section 9.1 of the Original Agreement are deleted in it's entirely and replaced with the following:

"The term of the Agreement shall be ten (10) years from the effective date provided herein. Either party may request to renegotiate this Agreement by providing 365 days' written notice to the other party. When requested to renegotiate by the other party, the parties hereto agree to do so in good faith."
8. Other than the amendment made above, the parties reaffirm each and every provision of the Original Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Second Amended Agreement this 13 day of February, 2025.

LCSD

Lebanon Community School District No. 9,
an Oregon school district

By: Board Chair: _____

LAD

Lebanon Aquatic District,
an Oregon special district

By: Board Chair_____

Agenda Item 8

2023-24 Audit Report

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

FINANCIAL REPORT
For the Year Ended June 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97223

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

BOARD OF DIRECTORS 2023-24

| | |
|----------------------------|---------------|
| Tom Oliver, Chair | June 30, 2025 |
| Nichole Piland, Vice-Chair | June 30, 2025 |
| Clyde Rood | June 30, 2027 |
| Melissa Baurer | June 30, 2027 |
| Aubree Molina | June 30, 2025 |

ADMINISTRATION

Jennifer Meckley, Superintendent
Steven Prososki, Business Director (Registered Agent)

Board members receive mail at the District address listed below.

Lebanon Community School District No. 9
485 South 5th Street
Lebanon, Oregon 97355

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

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LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

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

December 26, 2024

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

Opinions

We have audited the accompanying basic financial statements of the governmental activities, business-type activities, and each major fund of Lebanon Community School District No. 9 (the District), as of and for the year ended June 30, 2024, 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, business-type activities, and each major fund of the District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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.

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 the system of internal control relevant to the preparation and fair presentation of 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 District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls. 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 the District's system 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 system of 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 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, except for the budgetary schedules included in the required supplementary information.

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 26, 2024 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of these reports are 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 26, 2024, 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.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON
BASIC FINANCIAL STATEMENTS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF NET POSITION
June 30, 2024

| | Governmental Activities | Business-Type Activities | Total Primary Government |
|---|------------------------------------|-------------------------------------|-------------------------------------|
| ASSETS: | | | |
| Cash and Investments | \$ 16,917,671 | \$ (259,537) | \$ 16,658,134 |
| Receivables: | | | |
| Accounts and Grants | 5,215,895 | - | 5,215,895 |
| Property Taxes | 694,953 | - | 694,953 |
| Inventory | 31,180 | 1,418,747 | 1,449,927 |
| Capital Assets - Nondepreciable | 1,611,116 | - | 1,611,116 |
| Capital Assets - Depreciable, Net of Depreciation | 30,739,554 | - | 30,739,554 |
| Right to Use Asset - Net of Amortization | 79,693 | - | 79,693 |
| Total Assets | 55,290,062 | 1,159,210 | 56,449,272 |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Deferred Outflows Related to Debt Refunding | 1,089,801 | - | 1,089,801 |
| OPEB Related Outflows - RHIA | 8,234 | - | 8,234 |
| Pension Related Outflows - PERS | 19,881,877 | - | 19,881,877 |
| Total Deferred Outflows | 20,979,912 | - | 20,979,912 |
| Total Assets and Deferred Outflows | 76,269,974 | 1,159,210 | 77,429,184 |
| LIABILITIES: | | | |
| Current Liabilities: | | | |
| Accounts Payable | 929,829 | 2,019 | 931,848 |
| Accrued Salaries and Benefits | 3,566,131 | - | 3,566,131 |
| Interest Payable | 61,444 | - | 61,444 |
| Long-Term Liabilities Due within one year | 3,447,782 | - | 3,447,782 |
| Lease Liability (Right-to-use Assets) Due within one year | 61,019 | - | 61,019 |
| Non Current Liabilities: | | | |
| Liability Due in more than one year | 22,754,323 | - | 22,754,323 |
| Bond Premium | 875,443 | - | 875,443 |
| Compensated Absences | 190,284 | - | 190,284 |
| Long-Term Lease Liability | 19,379 | - | 19,379 |
| Net Pension Liability - PERS | 47,065,183 | - | 47,065,183 |
| Net OPEB RHIA Liability | 747,875 | - | 747,875 |
| OPEB - Stipend | 48,000 | - | 48,000 |
| Total Liabilities | 79,766,692 | 2,019 | 79,768,711 |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| OPEB Related Inflows - RHIA | 118,544 | - | 118,544 |
| Pension Related Inflows - PERS | 5,327,170 | - | 5,327,170 |
| Total Deferred Inflows | 5,445,714 | - | 5,445,714 |
| Total Liabilities and Deferred Inflows | 85,212,406 | 2,019 | 85,214,425 |
| NET POSITION: | | | |
| Net Investment in Capital Assets | 6,362,218 | - | 6,362,218 |
| Restricted for: | | | |
| Deferred Outflows Related to Debt Refunding | 1,089,801 | - | 1,089,801 |
| Grants, Food Service & Student Activities | 7,720,692 | - | 7,720,692 |
| Debt Service | 499,901 | - | 499,901 |
| Unrestricted | (24,615,044) | 1,157,191 | (23,457,853) |
| Total Net Position | \$ (8,942,432) | \$ 1,157,191 | \$ (7,785,241) |

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

| Functions/Programs | Expenditures | Program Revenues | | Net (Expense) Revenue and Changes in Net Position | | |
|---|----------------------|----------------------|------------------------------------|---|--------------------------|-----------------------|
| | | Charges for Services | Operating Grants and Contributions | Primary Government | | Totals |
| | | | | Governmental Activities | Business-Type Activities | |
| Governmental Activities: | | | | | | |
| Instruction | \$ 40,784,265 | \$ - | \$ 9,353,324 | \$ (31,430,941) | \$ - | \$ (31,430,941) |
| Support Services | 26,253,064 | 1,823 | 5,101,319 | (21,149,922) | - | (21,149,922) |
| Community Services | 3,176,882 | 19,698 | 4,246,015 | 1,088,831 | - | 1,088,831 |
| Interest on Long-Term Debt | 1,103,688 | - | - | (1,103,688) | - | (1,103,688) |
| Interest on Lease Liability | 640 | - | - | (640) | - | (640) |
| Total Governmental Activities | <u>\$ 71,318,539</u> | <u>\$ 21,521</u> | <u>\$ 18,700,658</u> | <u>(52,596,360)</u> | <u>-</u> | <u>(52,596,360)</u> |
| Business-Type activities | | | | | | |
| House construction | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| GENERAL REVENUES: | | | | | | |
| Property Taxes, Levied for Operations | | | | 12,831,185 | - | 12,831,185 |
| Property Taxes, Levied for Debt Service | | | | 4,239,324 | - | 4,239,324 |
| State Sources | | | | 36,162,316 | - | 36,162,316 |
| Other Local Sources | | | | 1,857,988 | - | 1,857,988 |
| Other Intermediate Sources | | | | 332,174 | - | 332,174 |
| Investment Earnings | | | | 1,076,708 | - | 1,076,708 |
| Debt Subsidy Rebate | | | | 92,168 | - | 92,168 |
| Total General Revenues | | | | <u>56,591,863</u> | <u>-</u> | <u>56,591,863</u> |
| Gain (Loss) on Disposal of Assets | | | | <u>2,000</u> | <u>-</u> | <u>2,000</u> |
| Changes in Net Position | | | | 3,997,503 | - | 3,997,503 |
| Net Position - Beginning | | | | <u>(12,939,935)</u> | <u>1,157,191</u> | <u>(11,782,744)</u> |
| Net Position - Ending | | | | <u>\$ (8,942,432)</u> | <u>\$ 1,157,191</u> | <u>\$ (7,785,241)</u> |

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

| | GENERAL FUND | SPECIAL GRANTS AND REVENUES FUND | DEBT SERVICE GO BOND FUND | TOTAL GOVERNMENTAL FUNDS |
|--|-----------------------------|---|---------------------------------|--------------------------------|
| ASSETS: | | | | |
| Cash and Investments | \$ 12,566,590 | \$ 3,674,189 | \$ 484,021 | \$ 16,724,800 |
| Inventory | - | 31,180 | - | 31,180 |
| Receivables | | | | |
| Accounts and Grants | 107,102 | 116,859 | - | 223,961 |
| Property Taxes | 519,665 | - | 175,288 | 694,953 |
| Intergovernmental Accounts | 482,390 | 4,509,544 | - | 4,991,934 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Assets | <u><u>\$ 13,675,747</u></u> | <u><u>\$ 8,331,772</u></u> | <u><u>\$ 659,309</u></u> | <u><u>\$ 22,666,828</u></u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES: | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 349,929 | \$ 579,900 | \$ - | \$ 929,829 |
| Accrued Salaries and Benefits | 3,566,131 | - | - | 3,566,131 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u><u>3,916,060</u></u> | <u><u>579,900</u></u> | <u><u>-</u></u> | <u><u>4,495,960</u></u> |
| Deferred Inflows of Resources: | | | | |
| Unavailable Revenue - Property Taxes | 472,521 | - | 159,408 | 631,929 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Deferred Inflows of Resources | <u><u>472,521</u></u> | <u><u>-</u></u> | <u><u>159,408</u></u> | <u><u>631,929</u></u> |
| Fund Balances: | | | | |
| Non-spendable | - | 31,180 | - | 31,180 |
| Restricted for: | | | | |
| Grants, Food Service & Student Activities | - | 7,720,692 | - | 7,720,692 |
| Debt Service | - | - | 499,901 | 499,901 |
| Unassigned | 9,287,166 | - | - | 9,287,166 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Fund Balances | <u><u>9,287,166</u></u> | <u><u>7,751,872</u></u> | <u><u>499,901</u></u> | <u><u>17,538,939</u></u> |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u><u>\$ 13,675,747</u></u> | <u><u>\$ 8,331,772</u></u> | <u><u>\$ 659,309</u></u> | <u><u>\$ 22,666,828</u></u> |

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2024

| | | |
|--|---------------------|------------------------------|
| TOTAL FUND BALANCES-GOVERNMENTAL FUNDS | | \$ 17,538,939 |
| Capital assets are not financial resources and therefore are not reported in the governmental funds. | | |
| Cost | \$ 106,057,927 | |
| Accumulated Depreciation | <u>(73,707,257)</u> | 32,350,670 |
| Deferred outflows of resources for debt refunding charges are not reported in the governmental funds | | 1,089,801 |
| The Net Pension Asset is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries. | | |
| Net Pension Liability - PERS | (47,065,183) | |
| OPEB Liability - Stipend | (48,000) | |
| OPEB Liability - RHIA | <u>(747,875)</u> | (47,861,058) |
| Deferred Inflows and Outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projected and actual earnings, and contributions subsequent to the measurement date. | | |
| Net Pension Related Deferrals | | |
| Deferred Inflows - PERS | (5,327,170) | |
| Deferred Inflows - RHIA | (118,544) | |
| Deferred Outflows - RHIA | 8,234 | |
| Deferred Outflows - PERS | <u>19,881,877</u> | 14,444,397 |
| 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. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. | | |
| Long term Liabilities: | | |
| Bond Interest Payable | (61,444) | |
| Bond Premium | (875,443) | |
| Compensated Absences | (190,284) | |
| Financed Purchase Obligations Payable | (752,105) | |
| General Obligation Bonds Payable | <u>(25,450,000)</u> | (27,329,276) |
| 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. | | 192,871 |
| A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current year's operations, and therefore are not reported as revenue in the governmental funds. | | |
| General Fund | 472,521 | |
| Debt Service Fund | <u>159,408</u> | 631,929 |
| Right-to-use assets are not financial resources and therefore are not reported in the governmental funds. | | |
| Lease Right-to-use asset, Net | | 79,693 |
| Long-term liabilities applicable to the right to use assets 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 | | |
| Lease Payable | | <u>(80,398)</u> |
| TOTAL NET POSITION | | \$ <u>(8,942,432)</u> |

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

| | GENERAL FUND | SPECIAL GRANTS AND REVENUES FUND | DEBT SERVICE FUND | TOTAL GOVERNMENTAL FUNDS |
|---|---------------------|---|----------------------|--------------------------------|
| REVENUES: | | | | |
| Local Sources | \$ 14,684,484 | \$ 1,598,429 | \$ 4,170,074 | \$ 20,452,987 |
| Intermediate Sources | 322,340 | 9,834 | - | 332,174 |
| State Sources | 36,546,290 | 5,754,748 | - | 42,301,038 |
| Federal Sources | 223,867 | 11,865,066 | - | 12,088,933 |
| Total Revenues | 51,776,981 | 19,228,077 | 4,170,074 | 75,175,132 |
| EXPENDITURES: | | | | |
| Current: | | | | |
| Instruction | 28,314,946 | 8,585,481 | - | 36,900,427 |
| Support Services | 18,269,127 | 5,012,699 | - | 23,281,826 |
| Community Services | 18,418 | 2,803,175 | - | 2,821,593 |
| Facilities Acquisition | - | 5,285,392 | - | 5,285,392 |
| Debt Service | - | - | 4,373,871 | 4,373,871 |
| Total Expenditures | 46,602,491 | 21,686,747 | 4,373,871 | 72,663,109 |
| Revenues Over (Under) Expenditures | 5,174,490 | (2,458,670) | (203,797) | 2,512,023 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Debt Proceeds | - | - | 92,168 | 92,168 |
| Transfer In | - | 1,836,908 | 200,000 | 2,036,908 |
| Transfer Out | (2,036,908) | - | - | (2,036,908) |
| Lease Purchase Receipts | - | 762,584 | - | 762,584 |
| Proceeds From Sale of Assets | 2,000 | - | - | 2,000 |
| Total Other Financing Sources (Uses) | (2,034,908) | 2,599,492 | 292,168 | 856,752 |
| Net Change in Fund Balance | 3,139,582 | 140,822 | 88,371 | 3,368,775 |
| Beginning Fund Balance | 6,147,584 | 7,611,050 | 411,530 | 14,170,164 |
| Ending Fund Balance | \$ 9,287,166 | \$ 7,751,872 | \$ 499,901 | \$ 17,538,939 |

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities and Changes in Net Position
For the Year Ended June 30, 2024

| | |
|---|------------------------------|
| TOTAL NET CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS | \$ 3,368,775 |
| Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the current period. | |
| Expenditures for capital assets | \$ 1,180,824 |
| Less current year depreciation | <u>(1,528,606)</u> (347,782) |
| The PERS Pension Income (Expense) represents the changes in Net Pension 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. | |
| | (120,321) |
| The OPEB - RHIA Income (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. | |
| | (1,445,713) |
| 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. | |
| | (2,357) |
| Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position. This is the amount by which proceeds exceeded repayments. | |
| Bonds Payments | 3,150,000 |
| Issuance of Financed Purchase Obligations | (795,484) |
| Financed Purchase Obligation Payments | 43,379 |
| Premium Amortization | <u>145,908</u> 2,543,803 |
| Change in net OPEB liability | |
| Health Insurance Subsidy | 80,717 |
| Stipend | <u>108,000</u> 188,717 |
| Governmental funds expend the costs of debt refunding. These costs are reported as deferred outflows of resources that are amortized in the Statement of Activities. | |
| | (181,634) |
| 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. | |
| | (12,344) |
| Internal service funds are used by management to charge the costs of insurance activities to individual funds. This activity is consolidated with the governmental activities in the Statement of Activities. | |
| | (39,641) |
| Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the Statement of Activities property taxes are recognized as revenue when levied. | |
| Change in General Fund | 36,563 |
| Change in Debt Service Fund | <u>9,298</u> 45,861 |
| Payment on Lease Liability for right to use assets decreases liabilities in the Statement of Net Position. | |
| Payment on Lease Liability | 57,590 |
| Amortization Expense for right to use assets increases the expenses on the Statement of Activities. | |
| Amortization Expense | <u>(57,451)</u> |
| CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES | \$ <u>3,997,503</u> |

See accompanying notes to the basic financial statements.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF NET POSITION - PROPRIETARY FUND
June 30, 2024

| <u>PROPRIETARY FUNDS</u> | | |
|---------------------------|---|--|
| | <u>Business-Type Activity Enterprise Fund</u> | <u>Internal Service Fund Insurance</u> |
| ASSETS | | |
| Current Assets: | | |
| Cash and Cash Equivalents | \$ (259,537) | \$ 192,871 |
| Work in Process | <u>1,418,747</u> | <u>-</u> |
| TOTAL ASSETS | <u>1,159,210</u> | <u>192,871</u> |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | <u>2,019</u> | <u>-</u> |
| TOTAL LIABILITIES | <u>2,019</u> | <u>-</u> |
| NET POSITION | | |
| Unrestricted | <u>1,157,191</u> | <u>192,871</u> |
| TOTAL NET POSITION | <u><u>\$ 1,157,191</u></u> | <u><u>\$ 192,871</u></u> |

See accompanying notes to the basic financial statements

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

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

| | <u>PROPRIETARY FUNDS</u> | |
|--------------------------|---|------------------------------------|
| | Business-Type Activity Enterprise Fund | Internal Service Fund Insurance |
| OPERATING EXPENSES | | |
| Support services | \$ - | \$ 39,641 |
| TOTAL OPERATING EXPENSES | - | 39,641 |
| CHANGE IN NET POSITION | - | (39,641) |
| NET POSITION - BEGINNING | 1,157,191 | 232,512 |
| NET POSITION - ENDING | \$ 1,157,191 | \$ 192,871 |

See accompanying notes to the basic financial statements

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the year ended June 30, 2023

| | <u>PROPRIETARY FUNDS</u> | |
|--|---|------------------------------------|
| | Business-Type Activity Enterprise Fund | Internal Service Fund Insurance |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Received for services | \$ 407,799 | \$ - |
| Payments for goods and services | (472,612) | (39,641) |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | (64,813) | (39,641) |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (64,813) | (39,641) |
| CASH AND CASH EQUIVALENTS, BEGINNING | (194,724) | 232,512 |
| CASH AND CASH EQUIVALENTS, ENDING | \$ (259,537) | \$ 192,871 |
| RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES: | | |
| Operating Income (Loss) | \$ - | \$ (39,641) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | |
| Decrease (increase) in Accounts Receivable | 407,799 | - |
| Decrease (increase) in Work in process inventory | (401,371) | - |
| Increase (decrease) in Accounts Payable | (71,241) | - |
| NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | \$ (64,813) | \$ (39,641) |

See accompanying notes to the basic financial statements

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

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 American (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the accounting policies are described below.

A. The Financial Reporting Entity

Lebanon Community School District (the District) is a municipal corporation governed by an elected Board of Directors. The District was organized under provision of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Lebanon Community School District No. 9 (the primary government) and any component units. There are various governmental agencies and special service districts that provide services within the boundaries of the District; however, the District is not financially accountable for any of these entities, and, therefore, none of them are considered component units or included in these basic financial statements, except as noted below.

B. Government-wide and Fund Financial Statements

The Statement of Net Position and Statement of Activities display information as a whole.

The Statement of Net Position and the Statement of Activities were prepared 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions." Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Program Revenues included in the Statement of Activities derive directly from the program itself or from parties outside taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the general revenues.

All direct expenses are reported by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. 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. The accounts are organized and operated on the basis of funds. A fund is an independent 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.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND TYPES

Governmental funds are used to account for general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period which is 60 days. Property tax revenue and proceeds from sale of property are not considered available and, therefore, are not recognized until received. Expenditures are recorded when the liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, interfund transactions, and compensated absences, claims and judgments, and pension and OPEB expenses which are not recognized as expenditures because they will be liquidated with future 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.

Financial operations are accounted for in the following major funds:

General Fund

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

Special Revenue Fund

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

Debt Service – GO Bonds Fund

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition, the District reports the following proprietary funds:

Enterprise Fund

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

Internal Service Fund

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

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

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

Governmental funds are accounted for on a spending measurement focus. Only current assets and current liabilities are generally included in their balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position.

The government-wide basic financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund basic financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, pensions and OPEB expenses are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes associated with the current fiscal period, are considered to be susceptible to accrual, if received in cash by the District or a County collecting such taxes within 60 days after year-end. All other revenue items are recognized in the accounting period when they become both measurable and available.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position

Cash and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of ninety days or less from the date of acquisition. At June 30, 2024, short-term investments consist of the local government investment pool. Investments are stated at cost, which approximates market. The local government investment pool operates in accordance with appropriate state laws and regulations.

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

Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due of November 15, February 15, and May 15. Uncollected property taxes are shown as assets in the governmental funds. Property taxes collected within approximately 30 days of fiscal year-end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations if the current period.

Grants

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures is recorded as a liability in the balance sheet and statement of net position.

Capital Assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are charged to expenditures as incurred and are not capitalized. Capital outlays that significantly extend the useful life of capital assets are capitalized.

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Land and constructions in process are not depreciated. Other capital assets are depreciated using the straight line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|---------------------------|--------------|
| Buildings | 100 |
| Building Improvements | 15-50 |
| Land Improvements | 15 |
| Vehicle Equipment | 4-10 |
| Film, Equipment and Video | 5-10 |
| Office Equipment | 5 |
| Computer Equipment | 5 |

Compensated Absences

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

Long Term Obligations

In the government-wide basic financial statements long-term debt is reported as a liability in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund basic financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses.

Deferred Outflows/Inflows 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. At June 30, 2024, there were deferred outflows representing PERS pension related deferrals, OPEB-RHIA related deferrals, and deferred outflows related to debt refunding in the Statement of Net Position.

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. Unavailable revenue, is reported in the governmental funds balance sheet for property taxes. At June 30, 2024, there were deferred revenues related to property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. At June 30, 2024, there also were deferred inflows representing PERS pension related deferrals, and OPEB-RHIA related deferrals in the Statement of Net Position.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Right-to-use lease Assets

Right-to-use lease assets are assets which the government leases for a term of more than one year. The value of the leases at the District's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

Leases Payable

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.

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.

Net Position

Net position comprises the various net earnings from operations, non-operating 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, and lease right-to-use assets, net of accumulated depreciation, amortization, and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 the 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 non-spendable, restricted, committed, assigned, and unassigned.

- Non-spendable represents amounts that are not in a spendable form. This non-spendable fund balance represents inventories.
- Restricted 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 represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The authority to classify portions of ending fund balance as Assigned is granted to the Superintendent and Business Manager.
- Unassigned 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 are no committed or assigned fund balances at June 30, 2024.

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.

Use of Estimates

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

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

A budget is prepared and legally adopted for all funds on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law.

Expenditure budgets are appropriated at the following levels for each fund:

LEVEL OF CONTROL

Instruction

Support Services

Community Services

Facilities Acquisition and Construction

Interfund Transactions

Debt Service

Operating Contingency

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

Budget amounts shown in the budgetary basic financial statements reflect the final budget. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024, except for Special Revenue Fund – Support Services, which was overexpended by \$445,963.

3. BUDGETARY BASIS OF ACCOUNTING

The budgetary (modified accrual) basis of accounting differs from generally accepted accounting principles. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The budgetary basis of accounting is substantially the same as generally accepted accounting principles in the United States of America with the exceptions that capital outlay expenditures are expensed when purchased, depreciation is not calculated, property taxes are recorded as revenue when received instead of when levied, OPEB, pension, and compensated absences expenses are recorded when paid instead of when incurred, inventories of supplies are expensed when purchased, pension costs are not recorded until paid, and principal payments and proceeds on long term debt are recorded as revenues when received and expenditures when paid.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

4. CASH AND INVESTMENTS

Cash management policies are governed by state statutes. Statutes authorize investing in banker's acceptances, time certificates of deposit, commercial paper, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

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 or amounts Due to Other Funds.

In addition, cash is separately held by some of the funds.

Cash and Investments (recorded at cost) consisted of:

| | |
|---------------------------------------|----------------------|
| Deposits with Financial Institutions: | |
| Demand Deposits | \$ 3,353,568 |
| Enterprise Fund Deposits | (259,537) |
| Investments | 13,564,103 |
| Total Cash and investments | <u>\$ 16,658,134</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, 2024 was \$3,323,596, of which \$250,000 is covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Deposits

In the case of deposits, there is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. All deposits were either FDIC insured or collateralized.

INVESTMENTS

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, 2024. 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.

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4. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

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, 2024, the fair value of the position in the **LGIP is 100.39%** 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 audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

At year-end, investment balances were as follows:

| Investment Type | Fair Value | Investment Maturities (In Months) | | |
|--|---------------|-----------------------------------|--------------|-------|
| | | Less Than 3 | 3-18 | 18-59 |
| State Treasurer's Local Government Investment Pool | \$ 731,973 | \$ 731,973 | \$ - | \$ - |
| Other Investments | 12,832,130 | 2,979,190 | 9,852,940 | - |
| Total | \$ 13,564,103 | \$ 3,711,163 | \$ 9,852,940 | \$ - |

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. There are no investments that have a maturity date greater than three months.

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, 2024, 5.40% of total investments were in the State Treasurer's Investment Pool, 50.55% of investments were in U.S Treasury Securities, and 44.05% of investments were in U.S Government Bonds. State statutes do not limit the percentage of investments in these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of the local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2024, investments were in compliance with all percentage restrictions.

5. RECEIVABLES

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

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6. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

| | Balance July 1, 2023 | Additions | Deletions | Balance June 30, 2024 |
|--|-------------------------|------------------|------------------|--------------------------|
| Governmental Activities: | | | | |
| Capital Assets Not being Depreciated: | | | | |
| Land | \$ 1,411,570 | \$ - | \$ - | \$ 1,411,570 |
| Construction in Progress | - | 199,546 | - | 199,546 |
| Total Capital Assets Not Being Depreciated | <u>1,411,570</u> | <u>199,546</u> | <u>-</u> | <u>1,611,116</u> |
| Capital Assets Being Depreciated: | | | | |
| Land Improvements | 5,000 | - | - | 5,000 |
| Buildings and Improvements | 94,580,027 | 7,198 | - | 94,587,225 |
| Machinery and Equipment | 9,478,450 | 974,080 | (597,944) | 9,854,586 |
| Total Capital Assets Being Depreciated | <u>104,063,477</u> | <u>981,278</u> | <u>(597,944)</u> | <u>104,446,811</u> |
| Accumulated Depreciation: | | | | |
| Land Improvements | 472 | 333 | - | 805 |
| Buildings and Improvements | 66,239,482 | 1,016,323 | - | 67,255,805 |
| Machinery and Equipment | 6,536,641 | 511,950 | (597,944) | 6,450,647 |
| Total Accumulated Depreciation | <u>72,776,595</u> | <u>1,528,606</u> | <u>(597,944)</u> | <u>73,707,257</u> |
| Governmental Activities | | | | |
| Capital Assets, Net | <u>\$ 32,698,452</u> | | | <u>\$ 32,350,670</u> |

Deletions represent the disposal of twelve vehicles during the current year.

Depreciation expense was charged to functions/programs of the primary government for governmental activities as follows:

| | |
|----------------------------|---------------------|
| Governmental Activities | |
| Instruction | \$ 906,250 |
| Support Services | 553,059 |
| Community Services | <u>69,297</u> |
| Total Depreciation Expense | |
| Governmental Activities | <u>\$ 1,528,606</u> |

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2024

7. LONG-TERM OBLIGATIONS

Bonds Payable

General Obligation Bonds were issued to provide funds for the acquisition and construction of major capital facilities. The bond obligations pledge the full faith and credit of the District. The bonds were issued in 2005, 2011, and 2019 with interest plus principal payments due each year. The 2011 GO Bond was refunded by the 2019 GO Bond and is considered defeased.

The District entered into a financing agreement dated July 26, 2011 under the Qualified School Construction Bonds (QSCB) Program. The District received financing of \$1,895,000 for upgrades and improvements to school facilities which are pledged as collateral. The agreement requires annual cash deposits to a sinking fund in the amount of \$126,333 to fund the only payment of \$1,895,000 in 2026.

If the District is unable to make a payment on the QSCB Bond, the entire principal balance and any accrued unpaid interest may become immediately due. There are no other significant default clauses noted in any of the long-term obligation agreements that would impact the financial statements or require disclosure under GASB 88.

Santander – Bus Loans

The District purchased Blue Bird Buses in the amount of \$795,484 during fiscal year 2023-24. Interest rates are 6.17% fixed and are pledged as collateral. In the event of default on the bank loan, the obligation contains a remedy clause. If the District is unable to make payments, the lender may declare the entire unpaid principal and unpaid accrued interest immediately due. The Special Revenue Fund is used to liquidate the related debt.

Bond obligations currently outstanding, premium amortization, and deferred refunding amortization are as follows:

| | Interest Rates | Original Issue | Outstanding July 1, 2023 | Issued | Matured and Redeemed | Outstanding June 30, 2024 | Due within one year |
|---|-------------------|-------------------|-----------------------------|------------|-------------------------|------------------------------|------------------------|
| Bonds Payable: | | | | | | | |
| GO Bond 2005 | 3-5% | \$ 19,515,000 | \$ 11,670,000 | \$ - | \$ - | \$ 11,670,000 | \$ 160,000 |
| GO Bond 2019 | 4-5% | 18,790,000 | 15,035,000 | - | (3,150,000) | 11,885,000 | 3,160,000 |
| QSCB 2011 | 5.13% | 1,895,000 | 1,895,000 | - | - | 1,895,000 | - |
| Total | | | 28,600,000 | - | (3,150,000) | 25,450,000 | 3,320,000 |
| Financed Purchases: | | | | | | | |
| Santander Bus Purchases | | 876,120 | - | 795,484 | (43,379) | 752,105 | 127,782 |
| Total | | | - | 795,484 | (43,379) | 752,105 | 127,782 |
| Premium Related to Bond | | | | | | | |
| Premium 2005 | | 2,013,612 | 1,021,351 | - | (145,908) | 875,443 | - |
| Total Long-Term Liabilities | | | \$ 29,621,351 | \$ 795,484 | \$ (3,339,287) | \$ 27,077,548 | \$ 3,447,782 |
| Deferred Outflow on Debt Refunding | | | | | | | |
| Defeased GO Bond 2011 | | | \$ 1,271,435 | - | (181,634) | \$ 1,089,801 | \$ - |
| Total Deferred Outflow | | | \$ 1,271,435 | \$ - | \$ (181,634) | \$ 1,089,801 | \$ - |

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For the Year Ended June 30, 2024

7. LONG-TERM OBLIGATIONS (CONTINUED)

Future maturities of long term obligations are as follows:

| Fiscal Year Ending | <u>GO Bonds</u> | |
|--------------------|----------------------|---------------------|
| Ending June 30, | Principal | Interest |
| 2025 | \$ 3,320,000 | \$ 933,519 |
| 2026 | 3,510,000 | 852,786 |
| 2027 | 3,760,000 | 720,505 |
| 2028 | 4,025,000 | 566,171 |
| 2029 | 4,315,000 | 396,704 |
| 2030-2034 | 4,625,000 | 208,696 |
| | <u>\$ 23,555,000</u> | <u>\$ 3,678,381</u> |

| Fiscal Year Ending | <u>Financed Purchases</u> | |
|--------------------|---------------------------|-------------------|
| Ending June 30, | Principal | Interest |
| 2025 | \$ 127,782 | \$ 18,822 |
| 2026 | 111,699 | 34,905 |
| 2027 | 99,827 | 29,204 |
| 2028 | 105,361 | 23,670 |
| 2029 | 111,203 | 17,828 |
| 2030-2034 | 117,271 | 11,760 |
| | <u>\$ 673,143</u> | <u>\$ 136,189</u> |

| Fiscal Year Ending | <u>QSCB</u> | |
|--------------------|---------------------|-------------------|
| Ending June 30, | Principal | Interest |
| 2025 | \$ - | \$ 97,214 |
| 2026 | 1,895,000 | 97,213 |
| | <u>\$ 1,895,000</u> | <u>\$ 194,427</u> |

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8. 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/2023-ACFR.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.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2024

8. 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, 2021 actuarial valuation, which became effective July 1, 2023. 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, 2024 were \$9,003,966, excluding amounts to fund employer specific liabilities.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2024

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Asset or Liability – At June 30, 2024, the District reported a net pension liability of \$47,065,183 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. 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 0.25 percent and 0.23 percent, respectively. Pension expense for the year ended June 30, 2024 was \$120,321.

The rates in effect for the year ended June 30, 2024 were:

- (1) Tier 1/Tier 2 – 27.87%
- (2) OPSRP general services – 25.03%

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Difference between expected and actual experience | \$ 2,301,631 | \$ 186,618 |
| Changes in assumptions | 4,180,993 | 31,174 |
| Net difference between projected and actual earnings on pension plan investments | 845,954 | - |
| Net changes in proportionate share | 2,520,480 | 3,201,381 |
| Differences between District contributions and proportionate share of contributions | 1,028,853 | 1,907,997 |
| Subtotal - Amortized Deferrals (below) | 10,877,911 | 5,327,170 |
| District contributions subsequent to measurement date | 9,003,966 | - |
| Deferred outflow (inflow) of resources | <u>\$ 19,881,877</u> | <u>\$ 5,327,170</u> |

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, 2025.

Subtotal amounts related to pension as deferred outflows of resources \$10,877,911, and deferred inflows of resources, (\$5,327,170), net to \$5,550,741 and will be recognized in pension income as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|---------------------|
| 2025 | \$ 636,075 |
| 2026 | (1,501,501) |
| 2027 | 4,377,233 |
| 2028 | 1,677,223 |
| 2029 | 361,711 |
| Thereafter | - |
| Total | <u>\$ 5,550,741</u> |

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, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

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For the Year Ended June 30, 2024

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Valuations – The employer contribution rates effective July 1, 2023 through June 30, 2025, 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, 2021 |
| Measurement Date | June 30, 2023 |
| Experience Study Report | 2020, Published July 20, 2021 |
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level percentage of payroll |
| Asset valuation method | Fair value |
| 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 | <u>Healthy retirees and beneficiaries:</u> 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. <u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. <u>Disabled retirees:</u> 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.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

8. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

| Asset Class/Strategy | Low Range | High Range | OIC Target |
|-----------------------------|------------------|-------------------|-------------------|
| Debt Securities | 20.0% | 30.0% | 25.0% |
| Public Equity | 22.5% | 32.5% | 27.5% |
| Real Estate | 9.0% | 16.5% | 12.5% |
| Private Equity | 17.5% | 27.5% | 20.0% |
| 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, 2023 PERS ACFR; p. 125)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023, 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 | 27.50% | 7.07% |
| Private Equity | 25.50% | 8.83% |
| Core Fixed Income | 25.00% | 4.50% |
| Real Estate | 12.25% | 5.83% |
| Master Limited Partnerships | 0.75% | 6.02% |
| Infrastructure | 1.50% | 6.51% |
| Hedge Fund of Funds - Multistrategy | 1.25% | 6.27% |
| Hedge Fund of Equity - Hedge | 0.63% | 6.48% |
| Hedge Fund - Macro | 5.62% | 4.83% |
| <i>Assumed Inflation - Mean</i> | | 2.35% |

(Source: June 30, 2023 PERS ACFR; p. 92)

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

8. 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, 2023 and 2022 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.

| | <u>1% Decrease</u> <u>(5.90%)</u> | <u>Discount Rate</u> <u>(6.90%)</u> | <u>1% Increase</u> <u>(7.90%)</u> |
|--|--------------------------------------|--|--------------------------------------|
| District's proportionate share of the net pension liability (asset) | \$ 77,742,821 | \$ 47,065,183 | \$ 21,391,252 |

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, 2023, 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.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
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For the Year Ended June 30, 2024

8. 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, 2024.

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>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

9. 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, 2024. 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, 2024, the District reported a net OPEB asset of \$587,528 for its proportionate share of the net OPEB asset. The OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2021. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB asset 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 0.20 percent and 0.15 percent, respectively. OPEB expense for the year ended June 30, 2024 was \$1,445,713.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

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

Components of OPEB Expense/(Income):

| | |
|---|--------------------|
| Employer's proportionate share of collective system OPEB Expense/(Income) | \$ (86,559) |
| Net amortization of employer-specific deferred amounts from: | |
| - Changes in proportionate share (per paragraph 64 of GASB 75) | 40,889 |
| - 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>\$ (45,670)</u> |

Components of Deferred Outflows/Inflows of Resources:

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|----------------------------------|---------------------------------|
| Difference between expected and actual experience | \$ - | \$ 18,776 |
| Changes in assumptions | - | 8,064 |
| Net difference between projected and actual earnings on pension plan investments | 2,121 | - |
| Net changes in proportionate share | 6,113 | 91,704 |
| Differences between District contributions and proportionate share of contributions | - | - |
| Subtotal - Amortized Deferrals (below) | 8,234 | 118,544 |
| District contributions subsequent to measuring date | N/A | N/A |
| Deferred outflow (inflow) of resources | <u>\$ 8,234</u> | <u>\$ 118,544</u> |

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB asset in the fiscal year ended June 30, 2025.

Subtotal amounts related to OPEB as deferred outflows of resources, \$8,234, and deferred inflows of resources, (\$118,544), net to (\$110,310) and will be recognized in OPEB expense as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|---------------------|
| 2025 | \$ (98,575) |
| 2026 | (49,286) |
| 2027 | 27,639 |
| 2028 | 9,912 |
| 2029 | - |
| Thereafter | - |
| Total | <u>\$ (110,310)</u> |

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, 2023. That independently audited report was dated February 2, 2024 and can be found at:

<https://www.oregon.gov/pers/emp/Documents/GASB/2023/Oregon%20Public%20Employees%20Retirement%20System%20-%20GASB%2075%20RHIA%20-%20YE%206.30.2023%20-%20SECURED.pdf>

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

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

Actuarial Methods and Assumptions:

| | |
|----------------------------------|--|
| Valuation Date | December 31, 2021 |
| Measurement Date | June 30, 2023 |
| 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 | <p><u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data scale, with job category adjustments and set-backs as described in the valuation.</p> |

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, 2023 was 6.90 percent. 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.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

9. 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 January 2023 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 | 27.50% | 7.07% |
| Private Equity | 25.50% | 8.83% |
| Core Fixed Income | 25.00% | 4.50% |
| Real Estate | 12.25% | 5.83% |
| Master Limited Partnerships | 0.75% | 6.02% |
| Infrastructure | 1.50% | 6.51% |
| Hedge Fund of Funds - Multistrategy | 1.25% | 6.27% |
| Hedge Fund Equity - Hedge | 0.63% | 6.48% |
| Hedge Fund - Macro | 5.62% | 4.83% |
| <i>Assumed Inflation - Mean</i> | | 2.35% |

(Source: June 30, 2023 PERS ACFR; p. 92)

Sensitivity of the District’s proportionate share of the net OPEB asset to changes in the discount rate – The following presents the District’s proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net OPEB asset 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 liability (asset) | \$ (679,820) | \$ (747,875) | \$ (806,266) |

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Early Retirement (Stipends)

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

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

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

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

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

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

There are 10 employees currently in the plan, which is closed to all other employees. The liability is calculated using the maximum amounts the District would owe to all eligible employees on June 30, 2024 to be paid out by June 30, 2025. At June 30, 2024, there was a total potential OPEB liability for the Early Retirement Stipend of \$48,000 reported in the Statement of Net Position. The District elected to not obtain an actuarial valuation due to this calculation of maximum liability owed. The District pays these benefits on a pay-as-you-go basis, thus there are no deferred outflows or deferred inflows.

Post-Retirement Health Benefits (Health Insurance)

The District's post-retirement health benefits plan entry qualifications are described in The Defined Benefit Pension Plan. There is also a third arrangement for licensed staff that were age 55 by June 30, 2007 with 20 years of continuous District Service. Arrangement one, including confidential and administrator staff pays full medical, dental, vision and life insurance up to the District cap until age 65. Arrangements two and three pay a monthly \$500 contribution towards the District insurance program until age 65.

As of the actuarial valuation date, there were no active participants and 1 retiree in the ORS allowed plan 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).

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

Funding Policy

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

Net Other Post-employment Benefit Liability

The net other post-employment benefit liability (NOL) was measured as of June 30, 2023, and the total other post-employment benefit liability was determined by an actuarial valuation as of July 1, 2022.

At July 1, 2022, the following employees were covered by the benefit terms:

| | |
|--|-----------------|
| Inactive employees or beneficiaries currently receiving benefits | 1 |
| Active employees | <u>0</u> |
| | <u><u>1</u></u> |

Actuarial Methods and Assumptions

The District engaged an actuary to perform a valuation as of July 1, 2022 using the Entry age normal, Alternative Measurement method.

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

| | |
|---|---|
| Valuation Date | July 1, 2022 |
| Measurement Date | June 30, 2023 |
| Actuarial Cost Method | Entry Age Normal (Alternative Measurement method) |
| Discount Rate | 4.21% from the S&P Municipal Bond 20 year High-Grade Rate Index as of June 30, 2024 |
| Medical premium annual trend rate | 7.4% in FY23-24, steadily decreasing each year to 4.5% in FY37-38, and thereafter |
| Inflation rate | 3.0% for all Future years |
| Annual salary rate increase | N/A |
| Health care premium | |
| Beginning in 2018 a 40% excise tax will be imposed under the affordable care act on employers if the aggregate value of medical coverage exceeds a threshold limit. This excise tax is not included in the calculations because it is believed to be immaterial in regard to the OPEB plan. | |

Mortality rates were based on the Pub-2010 teachers table, separate Employee/Healthy Annuitant, sex distinct, generational. Improvement scale was MP-2020.

The discount rate used to measure the total pension and total other post-employment benefit liabilities was 4.21%, based on all years discounted at the municipal bond rate.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) – (CONTINUED)

Changes in the Net Other Post-employment Benefit Liability

Changes of assumptions: Interest Discount, the investment return assumption was increased from 4.13% to 4.21%. Demographic assumptions were revised to match (as closely as possible) those developed in the most recent experience study for Oregon PERS.

| | <u>Liability</u> |
|---|--------------------|
| Total OPEB Liability Balance 6/30/2023 | <u>\$ 80,717</u> |
| Changes for the Year: | |
| Service Cost | - |
| Interest | 1,633 |
| Changes of benefit terms | - |
| Difference between expected and actual experience | - |
| Changes of Assumptions or other input | - |
| Benefit payments | <u>(82,350)</u> |
| Net Change in total OPEB Liability | <u>(80,717)</u> |
| Total OPEB Liability Balance 6/30/2024 | <u><u>\$ -</u></u> |

For the year ended June 30, 2024, the District recognized Other Post-employment Benefit income of \$80,717. At June 30, 2024, the District reported no deferred outflows or inflows of resources related to Other Post-employment benefits.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

11. LEASE LIABILITY (RIGHT TO USE ASSETS)

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 09/01/2021, the District entered into a 24 month lease as Lessee for the use of Modern Building Systems - Building at 7 Oak. An initial lease liability was recorded in the amount of \$37,113. As of 06/30/2024, the value of the lease liability is \$3,099. The District is required to make monthly fixed payments of \$1,550. The lease has an interest rate of 0.2450%. The value of the right to use asset as of 06/30/2024 of \$21,649 with accumulated amortization of \$18,556 is included with Buildings on the Lease Class activities table found below.

On 07/01/2021, the District entered into a 52 month lease as Lessee for the use of Pacific Office Automation - Copiers. An initial lease liability was recorded in the amount of \$248,953. As of 06/30/2024, the value of the lease liability is \$77,299. The District is required to make monthly fixed payments of \$4,778. The lease has an interest rate of 0.5600%. The value of the right to use asset as of 06/30/2024 of \$248,953 with accumulated amortization of \$172,353 is included with Equipment on the Lease Class activities table found below.

Total lease liability for the year ended June 30, 2024 was as follows:

| | Outstanding 7/1/2023 | Adjustments | Matured and Redeemed | Outstanding 6/30/2024 | Due Within One Year |
|-----------|-------------------------|------------------|-------------------------|--------------------------|------------------------|
| Equipment | \$ 134,895 | \$ - | \$ 57,596 | \$ 77,299 | \$ 57,920 |
| Buildings | - | 21,667 | 18,568 | 3,099 | 3,099 |
| Total | <u>\$ 134,895</u> | <u>\$ 21,667</u> | <u>\$ 76,164</u> | <u>\$ 80,398</u> | <u>\$ 61,019</u> |

Future lease liability payments are as follows:

| Year Ended June 30, | Principal | Interest |
|------------------------|------------------|---------------|
| 2025 | \$ 61,019 | \$ 285 |
| 2026 | 19,379 | 23 |
| | <u>\$ 80,398</u> | <u>\$ 308</u> |

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

12. RIGHT-TO-USE LEASE ASSET

Right-to-use assets are for leases in Note 11.

Total right-to-use asset activity for the year ended June 30, 2024 was as follows:

| | Balance 7/1/2023 | Adjustments | Additions | (Deletions) | Balance 6/30/2024 |
|-------------------------------------|---------------------|-------------|-----------|-------------|----------------------|
| <u>Right-to-Use Asset</u> | | | | | |
| Equipment | \$ 248,953 | \$ - | \$ - | \$ - | \$ 248,953 |
| Buildings | 18,579 | 21,649 | | (18,579) | 21,649 |
| Total | 267,532 | 21,649 | - | (18,579) | 270,602 |
| <u>Accumulated Amortization</u> | | | | | |
| Equipment | 114,902 | - | 57,451 | - | 172,353 |
| Buildings | 18,579 | 18,556 | - | (18,579) | 18,556 |
| Total | 133,481 | 18,556 | 57,451 | (18,579) | 190,909 |
| Net Right-to-Use Assets | <u>\$ 134,051</u> | | | | <u>\$ 79,693</u> |

Adjustments represent the renewal of the Modern Building Systems lease.

13. PROPERTY TAX LIMITATION

The voters of the State of Oregon approved ballot measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November, 1990. 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 initiative 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 passed ballot measure 50 in May, 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit. Measure 50 reduced the amount of operating property tax revenues available for the 1998-99 fiscal year and thereafter. 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 property tax limitations. The measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to the school districts. The ultimate impact to the District as a result of the measure has been greater reliance on state funding and less reliance on local funding.

14. 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 for which commercial insurance is purchased. There were no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Also, the amounts of any settlements have not exceeded insurance coverage for any of the past three fiscal years.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

For the Year Ended June 30, 2024

15. 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 the 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 the 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 of the reduction of economic activity is not determinable.

16. INTERFUND TRANSFERS & INTERFUND RECEIVABLE/PAYABLE

Amounts were comprised of the following:

| | Transfers Out | Transfers In |
|----------------------|---------------------|---------------------|
| General Fund | \$ 2,036,908 | \$ - |
| Special Revenue Fund | - | 1,836,908 |
| Debt Service Fund | - | 200,000 |
| | <u>\$ 2,036,908</u> | <u>\$ 2,036,908</u> |

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

17. TAX ABATEMENTS

As of June 30, 2024, the District had tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these basic financial statements, the amount of abatements for the year ended June 30, 2024 is deemed by management to be immaterial.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
June 30, 2024

Annual OPEB Cost and Net OPEB Obligation relating to Early Retirement Plan: Healthcare

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

| Year Ended June 30, | Total OPEB Liability - Beginning | Service Cost | Interest | Changes of Benefit Terms | Changes of Assumptions | Differences Between Expected and Actual | Benefit Payments | Total OPEB Liability - End of Year | Estimated Covered Payroll | Total OPEB Liability as a % of Covered Payroll |
|---------------------|----------------------------------|--------------|----------|--------------------------|------------------------|---|------------------|------------------------------------|---------------------------|--|
| 2024 | \$ 80,717 | \$ - | \$ 1,633 | \$ - | \$ - | \$ - | \$ (82,350) | \$ - | N/A | N/A |
| 2023 | 136,958 | - | 5,010 | - | 213 | (32,520) | (28,944) | 80,717 | N/A | N/A |
| 2022 | 186,850 | - | 3,530 | - | (3,537) | - | (49,885) | 136,958 | N/A | N/A |
| 2021 | 227,236 * | - | 5,415 | 1,514 | - | - | (47,315) | 186,850 | N/A | N/A |

The above tables present the most recent actuarial valuation for the District's post-retirement benefits.

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.

* Total beginning OPEB Liability at July 1, 2020, is an estimate provided by the Actuarial Valuation at the July 30, 2021 Measurement Date.

LEBANON SCHOOL DISTRICT
LEBANON, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

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 |
|---------------------------|--|---|---|--|--|
| 2024 | 0.25 % | \$ 47,065,183 | \$ 25,181,852 | 186.9 % | 81.7 % |
| 2023 | 0.23 | 35,937,444 | 26,324,755 | 136.5 | 84.5 |
| 2022 | 0.26 | 31,472,878 | 23,572,946 | 133.5 | 87.6 |
| 2021 | 0.26 | 55,989,795 | 21,834,903 | 256.4 | 75.8 |
| 2020 | 0.26 | 45,003,219 | 21,486,185 | 209.5 | 80.2 |
| 2019 | 0.27 | 41,328,208 | 19,595,401 | 210.9 | 82.1 |
| 2018 | 0.26 | 35,578,592 | 19,237,669 | 184.9 | 83.1 |
| 2017 | 0.28 | 41,360,281 | 17,568,345 | 235.4 | 80.5 |
| 2016 | 0.01 | 19,039,703 | 17,185,736 | 110.8 | 91.9 |
| 2015 | 0.36 | (8,236,146) | N/A | N/A | 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.

SCHEDULE OF CONTRIBUTIONS

| 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 |
|---------------------------|---|---|--|----------------------------------|--|
| 2024 | \$ 9,003,966 | \$ 9,003,966 | \$ - | \$ 28,499,284 | 31.6 % |
| 2023 | 8,354,276 | 8,354,276 | - | 25,181,852 | 33.2 |
| 2022 | 8,025,709 | 8,025,709 | - | 26,324,755 | 30.5 |
| 2021 | 8,051,779 | 8,051,779 | - | 23,572,946 | 34.2 |
| 2020 | 7,558,671 | 7,558,671 | - | 21,834,903 | 34.6 |
| 2019 | 6,452,727 | 6,452,727 | - | 21,486,185 | 30.0 |
| 2018 | 5,979,757 | 5,979,757 | - | 19,595,401 | 30.5 |
| 2017 | 4,963,690 | 4,963,690 | - | 19,237,669 | 25.8 |
| 2016 | 4,637,109 | 4,637,109 | - | 17,568,345 | 26.4 |
| 2015 | 3,344,918 | 3,344,918 | - | 17,185,736 | 19.5 |

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.

LEBANON SCHOOL DISTRICT
LEBANON, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2024

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

| Year Ended June 30, | (a) Employer's proportion of the net OPEB asset/ (liability) (NOA/(L)) | (b) Employer's proportionate share of the net OPEB asset/ (liability) (NOA/(L)) | (c) Employer's covered payroll | (b/c) NOA/(L) as a percentage of covered payroll | Plan fiduciary net position as a percentage of the total OPEB asset (liability) |
|---------------------------|--|---|---|--|---|
| 2024 | 0.20420 % | \$ 747,875 | \$ 25,181,852 | 2.97 % | 201.6 % |
| 2023 | 0.15183 | 539,507 | 26,324,755 | 2.05 | 194.6 |
| 2022 | 0.16386 | 562,729 | 23,572,946 | 2.39 | 183.9 |
| 2021 | 0.36034 | 734,231 | 21,834,903 | 3.36 | 150.1 |
| 2020 | 0.19724 | 381,150 | 21,486,185 | 1.77 | 144.4 |
| 2019 | 0.18905 | 211,038 | 19,595,401 | 1.08 | 124.0 |
| 2018 | 0.01879 | 78,459 | 19,237,669 | 0.41 | 108.9 |

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.

Amounts for covered payroll (c) use the prior year's data to match the measurement date 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 |
|---------------------------|---|---|--|----------------------------------|--|
| 2024 | \$ N/A | \$ N/A | \$ N/A | \$ 28,499,284 | N/A % |
| 2023 | N/A | N/A | N/A | 25,181,852 | N/A |
| 2022 | N/A | N/A | N/A | 26,324,755 | N/A |
| 2021 | N/A | N/A | N/A | 23,572,946 | N/A |
| 2020 | N/A | N/A | N/A | 21,834,903 | N/A |
| 2019 | N/A | N/A | N/A | 21,486,185 | N/A |
| 2018 | N/A | N/A | N/A | 19,595,401 | N/A |

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. 41).

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2024

GENERAL FUND

| | <u>BUDGET</u> | | | <u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u> |
|--|---------------------|---------------------|---------------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| REVENUES: | | | | |
| Local Sources | \$ 13,554,740 | \$ 13,554,740 | \$ 14,684,484 | \$ 1,129,744 |
| Intermediate Sources | 235,000 | 235,000 | 322,340 | 87,340 |
| State Sources | 36,541,402 | 36,541,402 | 36,546,290 | 4,888 |
| Federal Sources | 180,000 | 180,000 | 223,867 | 43,867 |
| Total Revenue | 50,511,142 | 50,511,142 | 51,776,981 | 1,265,839 |
| EXPENDITURES: | | | | |
| Instruction | 29,669,816 | 29,419,816 (1) | 28,314,946 | 1,104,870 |
| Support Services | 18,040,795 | 18,290,795 (1) | 18,269,127 | 21,668 |
| Community Services | 40,587 | 40,587 (1) | 18,418 | 22,169 |
| Operating Contingencies | 100,000 | 100,000 (1) | - | 100,000 |
| Total Expenditures | 47,851,198 | 47,851,198 | 46,602,491 | 1,248,707 |
| Revenues Over (Under) Expenditures | 2,659,944 | 2,659,944 | 5,174,490 | 2,514,546 |
| OTHER FINANCING SOURCES, (USES) | | | | |
| Transfers Out | (2,184,000) | (2,184,000) (1) | (2,036,908) | 147,092 |
| Proceeds From Sale of Assets | 2,000 | 2,000 | 2,000 | - |
| Total Other Financing Sources, (Uses) | (2,182,000) | (2,182,000) | (2,034,908) | 147,092 |
| Net Change in Fund Balance | 477,944 | 477,944 | 3,139,582 | 2,661,638 |
| Beginning Fund Balance | 5,400,000 | 5,400,000 | 6,147,584 | 747,584 |
| Ending Fund Balance | <u>\$ 5,877,944</u> | <u>\$ 5,877,944</u> | <u>\$ 9,287,166</u> | <u>\$ 3,409,222</u> |

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2024

| <u>SPECIAL REVENUE FUND</u> | | | | |
|--|------------------------|---------------------|----------------------|---|
| | <u>BUDGET</u> | | | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| REVENUES: | | | | |
| Local Sources | \$ 1,441,681 | \$ 1,441,681 | \$ 1,598,429 | \$ 156,748 |
| Intermediate Sources | 156,983 | 156,983 | 9,834 | (147,149) |
| State Sources | 4,409,167 | 4,622,864 | 5,754,748 | 1,131,884 |
| Federal Sources | 12,896,344 | 12,896,344 | 11,865,066 | (1,031,278) |
| Total Revenue | 18,904,175 | 19,117,872 | 19,228,077 | 110,205 |
| EXPENDITURES: | | | | |
| Instruction | 8,599,283 | 8,599,283 (1) | 8,585,481 | 13,802 |
| Support Services | 4,566,736 | 4,566,736 (1) | 5,012,699 | (445,963) |
| Community Services | 3,487,077 | 3,487,077 (1) | 2,803,175 | 683,902 |
| Facilities Acquisition | 7,167,000 | 7,167,000 (1) | 5,285,392 | 1,881,608 |
| Total Expenditures | 23,820,096 | 23,820,096 | 21,686,747 | 2,133,349 |
| Revenues Over (Under) Expenditures | (4,915,921) | (4,702,224) | (2,458,670) | 2,243,554 |
| OTHER FINANCING SOURCES, (USES) | | | | |
| Transfers In | 1,784,000 | 1,784,000 | 1,836,908 (2) | 52,908 |
| Lease Purchase Receipts | - | - | 762,584 | 762,584 |
| Total Other Financing Sources, (Uses) | 1,784,000 | 1,784,000 | 2,599,492 | 815,492 |
| Net Change in Fund Balance | (3,131,921) | (2,918,224) | 140,822 | 3,059,046 |
| Beginning Fund Balance | 6,000,972 | 6,000,972 | 7,611,050 | 1,610,078 |
| Ending Fund Balance | \$ 2,869,051 | \$ 3,082,748 | \$ 7,751,872 | \$ 4,669,124 |

(1) Appropriation Level

(2) Included in this amount is the state revenue match of \$18,450 for National School Lunch Program support.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

SUPPLEMENTARY INFORMATION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9

LEBANON, OREGON

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2024**

DEBT SERVICE - GO BONDS FUND

| | <u>BUDGET</u> | | | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
|--|--------------------------|--------------------------|--------------------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | <u>(NEGATIVE)</u> |
| REVENUES: | | | | |
| Local Sources | \$ 4,300,000 | \$ 4,300,000 | \$ 4,170,074 | \$ (129,926) |
| Total Revenues | <u>4,300,000</u> | <u>4,300,000</u> | <u>4,170,074</u> | <u>(129,926)</u> |
| EXPENDITURES: | | | | |
| Debt Service | <u>4,373,879</u> | <u>4,373,879 (1)</u> | <u>4,373,871</u> | <u>8</u> |
| Total Expenditures | <u>4,373,879</u> | <u>4,373,879</u> | <u>4,373,871</u> | <u>8</u> |
| OTHER FINANCING SOURCES, (USES) | | | | |
| Debt Proceeds | - | - | 92,168 | 92,168 |
| Transfers In | <u>200,000</u> | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Total Other Financing Sources, (Uses) | <u>200,000</u> | <u>200,000</u> | <u>292,168</u> | <u>92,168</u> |
| Net Change in Fund Balance | 126,121 | 126,121 | 88,371 | (37,750) |
| Beginning Fund Balance | <u>481,513</u> | <u>481,513</u> | <u>411,530</u> | <u>(69,983)</u> |
| Ending Fund Balance | <u><u>\$ 607,634</u></u> | <u><u>\$ 607,634</u></u> | <u><u>\$ 499,901</u></u> | <u><u>\$ (107,733)</u></u> |

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2024

| <u>ENTERPRISE FUND</u> | | | | |
|--|------------------------|---------------------|----------------------|---|
| | <u>BUDGET</u> | | | VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE) |
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| EXPENDITURES: | | | | |
| Support Services | 23,563 | 23,563 (1) | - | 23,563 |
| Facility Acquisition | 400,000 | 767,727 (1) | - | 767,727 |
| Total Expenditures | 423,563 | 791,290 | - | 791,290 |
| OTHER FINANCING SOURCES, (USES) | | | | |
| Transfers In | 200,000 | 200,000 | - | (200,000) |
| Sale of Capital Assets | 375,000 | 375,000 | - | (375,000) |
| Total Other Financing Sources, (Uses) | 575,000 | 575,000 | - | (375,000) |
| Net Change in Fund Balance | 151,437 | 151,437 | - | (151,437) |
| Beginning Fund Balance | 195,000 | 195,000 | 1,157,191 | 962,191 |
| Ending Fund Balance | \$ 346,437 | \$ 346,437 | \$ 1,157,191 | \$ 810,754 |

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - BUDGETARY BASIS
For the Year Ended June 30, 2024

INSURANCE FUND

| | <u>BUDGET</u> | | | <u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u> |
|-------------------------------|-------------------|-------------------|-------------------|---|
| | <u>ORIGINAL</u> | <u>FINAL</u> | <u>ACTUAL</u> | |
| EXPENDITURES: | | | | |
| Support Services | \$ 130,000 | \$ 130,000 (1) | \$ 39,641 | \$ 90,359 |
| Total Expenditures | <u>130,000</u> | <u>130,000</u> | <u>39,641</u> | <u>90,359</u> |
| Net Change in Fund Balance | (130,000) | (130,000) | (39,641) | 90,359 |
| Beginning Fund Balance | <u>230,000</u> | <u>230,000</u> | <u>232,512</u> | <u>2,512</u> |
| Ending Fund Balance | <u>\$ 100,000</u> | <u>\$ 100,000</u> | <u>\$ 192,871</u> | <u>\$ 92,871</u> |

(1) Appropriation Level

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
For the Year Ended June 30, 2024

| TAX YEAR | ORIGINAL LEVY OR BALANCE UNCOLLECTED 7/1/2023 | DEDUCT DISCOUNTS | ADJUSTMENTS TO ROLLS | INTEREST | CASH COLLECTIONS BY COUNTY TREASURER | BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/2024 |
|-----------------------|---|---------------------|----------------------------|-----------|---|--|
| <u>GENERAL FUND:</u> | | | | | | |
| Current: | | | | | | |
| 2023-24 | \$ 13,203,136 | \$ 350,280 | \$ (9,582) | \$ 3,883 | \$ 12,577,817 | \$ 269,340 |
| Prior Years: | | | | | | |
| 2022-23 | 253,236 | (101) | (15,918) | 7,965 | 117,693 | 127,691 |
| 2021-22 | 111,986 | (16) | (13,986) | 7,251 | 37,457 | 67,810 |
| 2020-21 | 64,972 | (2) | (9,905) | 9,368 | 35,308 | 29,129 |
| 2019-20 | 26,276 | (3) | (6,173) | 5,810 | 18,041 | 7,875 |
| Prior Years: | 21,489 | - | (2,477) | 1,971 | 3,163 | 17,820 |
| Total Prior | 477,959 | (122) | (48,459) | 32,365 | 211,662 | 250,325 |
| Total General Fund | \$ 13,681,095 | \$ 350,158 | \$ (58,041) | \$ 36,248 | \$ 12,789,479 | \$ 519,665 |

RECONCILIATION TO REVENUE:

| | GENERAL FUND |
|---|-----------------|
| Cash Collections by County Treasurer Above | \$ 12,789,479 |
| Accrued at June 30, 2023 | (42,001) |
| Accrued at June 30, 2024 | 47,144 |
| Changes from Prior year Unavailable Revenue, see page 6 | 36,563 |
| Total Revenue | \$ 12,831,185 |

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
For the Year Ended June 30, 2024

| TAX YEAR | ORIGINAL LEVY OR BALANCE UNCOLLECTED 07/01/23 | DEDUCT DISCOUNTS | ADJUSTMENTS TO ROLLS | INTEREST | CASH COLLECTIONS BY COUNTY TREASURER | BALANCE UNCOLLECTED OR UNSEGREGATED AT 06/30/24 |
|----------------------------|---|---------------------|----------------------------|------------------|---|---|
| <u>DEBT SERVICE FUND:</u> | | | | | | |
| Current: | | | | | | |
| 2023-24 | \$ 4,362,596 | \$ 115,740 | \$ (3,165) | \$ 1,283 | \$ 4,155,978 | \$ 88,996 |
| Prior Years: | | | | | | |
| 2022-23 | 85,023 | (34) | (5,345) | 2,674 | 39,515 | 42,871 |
| 2021-22 | 38,686 | (5) | (4,831) | 2,505 | 12,940 | 23,425 |
| 2020-21 | 22,720 | (1) | (3,464) | 3,276 | 12,347 | 10,186 |
| 2019-20 | 9,524 | (1) | (2,238) | 2,106 | 6,539 | 2,854 |
| Prior Years: | 8,565 | - | (1,143) | 769 | 1,235 | 6,956 |
| Total Prior | 164,518 | (41) | (17,021) | 11,330 | 72,576 | 86,292 |
| Total Debt Service Fund | <u>\$ 4,527,114</u> | <u>\$ 115,699</u> | <u>\$ (20,186)</u> | <u>\$ 12,613</u> | <u>\$ 4,228,554</u> | <u>\$ 175,288</u> |

| RECONCILIATION TO REVENUE: | DEBT SERVICE FUND |
|---|----------------------|
| Cash Collections by County Treasurer Above | \$ 4,228,554 |
| Accrued at June 30, 2023 | (14,408) |
| Accrued at June 30, 2024 | 15,880 |
| Changes from Prior year Unavailable Revenue, see page 6 | 9,298 |
| Total Revenue | <u>\$ 4,239,324</u> |

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

OTHER INFORMATION

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

OTHER INFORMATION
As Required by The Oregon Department of Education
For the Year Ended June 30, 2024

| | | |
|--|---------------|---------------------------------|
| A. Energy bills for heating, fuel, water and sewage - all funds: | | <u>Objects 325, 326 and 327</u> |
| | Function 2540 | \$ 940,387 |
| | Function 2550 | - |
| B. Replacement of equipment - General Fund: | | |
| All General Fund expenditures in Object 542: | | <u>Object 542</u> |
| | | \$ 28,409 |

These functions are Excluded:

| | | |
|-------------------|--------------------------|----------------------|
| 1113, 1122 & 1132 | Co-curricular activities | Construction |
| 1140 | Pre-kindergarten | Pupil transportation |
| 1300 | Continuing education | Food service |
| 1400 | Summer school | Community services |

AUDIT REVENUE SUMMARY
LEBANON COMMUNITY SCHOOL DISTRICT #9

| Revenue from Local Sources | | Fund 100 | Fund 200 | Fund 300 | Fund 400 | Fund 500 | Fund 600 | Fund 700 |
|--|--|------------------------|------------------------|-----------------------|-------------|-----------------------|---------------------|-------------------|
| 1110 Ad Valorem Taxes Levied by District | | \$ (12,793,354) | - | \$ (4,230,027) | - | - | - | - |
| 1130 Construction Excise Tax | | - | (338,040) | - | - | - | - | - |
| 1190 Penalties and Interest on Taxes | | (1,268) | - | - | - | - | - | - |
| 1411 Transportation Fees - From Individuals | | (8,920) | - | - | - | - | - | - |
| 1500 Earnings on Investments | | (1,007,729) | (69,458) | (11,865) | - | - | - | - |
| 1600 Food Service | | - | (10,778) | - | - | - | - | - |
| 1700 Extracurricular Activities | | - | (764,787) | - | - | - | - | - |
| 1910 Rentals | | (1,823) | - | - | - | - | - | - |
| 1920 Contributions and Donations From Private Sources | | - | (86,929) | - | - | - | - | - |
| 1980 Fees Charged to Grants | | (386,074) | - | - | - | - | - | - |
| 1990 Miscellaneous | | (485,316) | (328,437) | 71,818 | - | - | - | (62) |
| Total Revenue from Local Sources | | \$ (14,684,484) | \$ (1,598,429) | \$ (4,170,074) | \$ - | \$ - | \$ - | \$ (62) |
| Revenue from Intermediate Sources | | Fund 100 | Fund 200 | Fund 300 | Fund 400 | Fund 500 | Fund 600 | Fund 700 |
| 2101 County School Funds | | \$ (30,502) | - | - | - | - | - | - |
| 2200 Restricted Revenue | | (291,838) | (9,834) | - | - | - | - | - |
| Total Revenue from Intermediate Sources | | \$ (322,340) | \$ (9,834) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue from State Sources | | Fund 100 | Fund 200 | Fund 300 | Fund 400 | Fund 500 | Fund 600 | Fund 700 |
| 3101 State School Fund - General Support | | \$ (35,615,581) | - | - | - | - | - | - |
| 3103 Common School Fund | | (546,735) | - | - | - | - | - | - |
| 3104 State Managed County Timber | | (97,119) | - | - | - | - | - | - |
| 3199 Other Unrestricted Grants-in-Aid | | (286,855) | - | - | - | - | - | - |
| 3299 Other Restricted Grants-in-Aid | | - | (5,754,748) | - | - | - | - | - |
| Total Revenue from State Sources | | \$ (36,548,290) | \$ (5,754,748) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue from Federal Sources | | Fund 100 | Fund 200 | Fund 300 | Fund 400 | Fund 500 | Fund 600 | Fund 700 |
| 4300 Restricted Revenue From the Federal Government | | (80,809) | - | - | - | - | - | - |
| 4500 Restricted Revenue From the Federal Government Through the State | | - | (11,571,819) | - | - | - | - | - |
| 4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies | | - | (132,881) | - | - | - | - | - |
| 4801 Federal Forest Fees | | (143,058) | - | - | - | - | - | - |
| 4900 Revenue for/on Behalf of the District | | - | (160,366) | - | - | - | - | - |
| Total Revenue from Federal Sources | | \$ (223,867) | \$ (11,865,066) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue from Other Sources | | Fund 100 | Fund 200 | Fund 300 | Fund 400 | Fund 500 | Fund 600 | Fund 700 |
| 5100 Long Term Debt Financing Sources | | - | (762,584) | (92,168) | - | - | - | - |
| 5200 Interfund Transfers | | - | (1,836,908) | (200,000) | - | - | - | - |
| 5300 Sale of or Compensation for Loss of Fixed Assets | | (2,000) | - | - | - | - | - | - |
| 5400 Resources - Beginning Fund Balance | | (6,147,584) | (7,611,050) | (411,530) | - | (1,157,191) | (232,512) | (3,108) |
| Total Revenue from Other Sources | | \$ (6,149,584) | \$ (10,210,542) | \$ (703,698) | \$ - | \$ (1,157,191) | \$ (232,512) | \$ (3,108) |
| Grand Total | | \$ (57,928,565) | \$ (29,438,619) | \$ (4,873,772) | \$ - | \$ (1,157,191) | \$ (232,512) | \$ (3,170) |

DISTRICT AUDIT EXPENDITURE SUMMARY
LEBANON COMMUNITY SCHOOL DISTRICT #9

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 | \$ 9,159,584 | \$ 5,362,806 | \$ 3,369,590 | \$ 241,537 | \$ 175,526 | - | \$ 10,125 | - |
| 1113 | Elementary Extracurricular | 13,946 | 10,000 | 3,946 | - | - | - | - | - |
| 1121 | Middle/Junior High Programs | 3,439,789 | 1,980,499 | 1,288,649 | 76,746 | 88,739 | - | 5,156 | - |
| 1122 | Middle/Junior High School Extracurricular | 40,648 | 28,873 | 11,775 | - | - | - | - | - |
| 1131 | High School Programs | 5,343,605 | 3,169,974 | 1,877,064 | 163,943 | 125,920 | - | 6,704 | - |
| 1132 | High School Extracurricular | 125,300 | 65,249 | 24,366 | - | 35,685 | - | - | - |
| 1140 | Pre-Kindergarten Programs | 111,649 | 51,566 | 35,837 | 19,407 | 4,839 | - | - | - |
| 1210 | Programs for the Talented and Gifted | 16,579 | 6,508 | 2,379 | 2,258 | 4,545 | - | 889 | - |
| 1220 | Restrictive Programs for Students with Disabilities | 2,539,719 | 1,376,219 | 1,045,237 | 92,812 | 25,451 | - | - | - |
| 1250 | Less Restrictive Programs for Students with Disabilities | 3,437,379 | 1,842,850 | 1,424,109 | 157,409 | 13,011 | - | - | - |
| 1272 | Title I | 83,436 | 41,476 | 23,549 | 18,411 | - | - | - | - |
| 1280 | Alternative Education | 3,570,217 | 436,227 | 258,017 | 2,860,928 | 14,290 | - | 755 | - |
| 1291 | English Second Language Programs | 384,809 | 223,217 | 122,749 | 15,767 | 23,076 | - | - | - |
| 1300 | Adult/Continuing Education Programs | 24,456 | - | - | 24,456 | - | - | - | - |
| 1400 | Summer School Programs | 23,830 | 17,133 | 6,697 | - | - | - | - | - |
| Total Instruction Expenditures | | \$ 28,314,946 | \$ 14,612,597 | \$ 9,493,964 | \$ 3,673,674 | \$ 511,082 | \$ - | \$ 23,629 | \$ - |
| Support Services Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
| 2110 | Attendance and Social Work Services | \$ 701,359 | \$ 371,651 | \$ 230,786 | \$ 96,648 | \$ 2,274 | - | - | - |
| 2120 | Guidance Services | 1,230,546 | 764,331 | 458,830 | 5,930 | 1,455 | - | - | - |
| 2130 | Health Services | 347,896 | 209,053 | 134,593 | 1,774 | 2,297 | - | 179 | - |
| 2150 | Speech Pathology and Audiology Services | 601,603 | 282,217 | 167,393 | 138,997 | 11,090 | - | 1,906 | - |
| 2190 | Service Direction, Student Support Services | 593,282 | 329,743 | 185,650 | 70,560 | 7,329 | - | - | - |
| 2210 | Improvement of Instruction Services | 316,516 | 196,447 | 100,690 | (260) | 19,639 | - | - | - |
| 2220 | Educational Media Services | 431,591 | 209,944 | 190,030 | 4,501 | 27,116 | - | - | - |
| 2230 | Assessment & Testing | 48,493 | - | - | 11,819 | 36,674 | - | - | - |
| 2240 | Instructional Staff Development | 68,749 | 11,131 | 3,604 | 53,830 | 54 | - | 130 | - |
| 2310 | Board of Education Services | 163,040 | - | - | 120,004 | 1,683 | - | 41,353 | - |
| 2320 | Executive Administration Services | 729,087 | 404,510 | 291,286 | 11,911 | 5,775 | - | 15,605 | - |
| 2410 | Office of the Principal Services | 3,681,415 | 2,193,039 | 1,336,169 | 37,212 | 113,235 | - | 1,760 | - |
| 2520 | Fiscal Services | 826,847 | 454,288 | 253,589 | 22,347 | 23,474 | - | 73,149 | - |
| 2540 | Operation and Maintenance of Plant Services | 4,872,630 | 1,370,556 | 875,223 | 1,722,165 | 422,609 | 66,946 | 415,131 | - |
| 2550 | Student Transportation Services | 2,143,709 | 875,238 | 590,240 | 284,606 | 336,407 | - | 57,218 | - |
| 2570 | Internal Services | 25,252 | 14,865 | 7,997 | - | 2,390 | - | - | - |
| 2630 | Information Services | 245,771 | 132,016 | 70,555 | 2,691 | 39,972 | - | 537 | - |
| 2640 | Staff Services | 652,440 | 343,474 | 209,621 | 19,448 | 68,953 | - | 10,944 | - |
| 2660 | Technology Services | 580,690 | 260,235 | 144,754 | 74,354 | 101,315 | - | 2 | - |
| 2680 | Interpretation and Translation Services | 4,170 | 3,000 | 1,170 | - | - | - | - | - |
| 2700 | Supplemental Retirement Program | 4,071 | - | 4,071 | - | - | - | - | - |
| Total Support Services Expenditures | | \$ 18,269,127 | \$ 8,425,738 | \$ 5,256,251 | \$ 2,678,537 | \$ 1,223,741 | \$ 66,946 | \$ 617,914 | \$ - |
| Enterprise and Community Services Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
| 3100 | Food Services | \$ 18,418 | \$ 15,086 | \$ 3,332 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Enterprise and Community Services Expenditures | | \$ 18,418 | \$ 15,086 | \$ 3,332 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Uses Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
| 5200 | Transfers of Funds | \$ 2,036,908 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,036,908 |
| Total Other Uses Expenditures | | \$ 2,036,908 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,036,908 |
| Grand Total | | \$ 48,639,399 | \$ 23,053,421 | \$ 14,753,547 | \$ 6,352,211 | \$ 1,734,823 | \$ 66,946 | \$ 641,543 | \$ 2,036,908 |

DISTRICT AUDIT EXPENDITURE SUMMARY
LEBANON COMMUNITY SCHOOL DISTRICT #9

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 | \$ 2,403,171.00 | \$ 1,146,008.00 | \$ 833,084.00 | \$ 53,822.00 | \$ 370,257.00 | \$ - | \$ - | \$ - |
| 1113 | Elementary Extracurricular | 91,550.00 | - | - | 5,688.00 | 66,684.00 | 19,178.00 | - | - |
| 1121 | Middle/Junior High Programs | 569,041.00 | 240,360.00 | 140,629.00 | 181,235.00 | 5,775.00 | - | 1,042.00 | - |
| 1122 | Middle/Junior High School Extracurricular | 134,698.00 | 65,755.00 | 18,895.00 | 19,045.00 | 29,922.00 | - | 1,081.00 | - |
| 1131 | High School Programs | 871,682.00 | 477,162.00 | 297,708.00 | 20,849.00 | 49,948.00 | 26,026.00 | 189.00 | - |
| 1132 | High School Extracurricular | 1,001,553.00 | 257,100.00 | 93,958.00 | 267,901.00 | 338,714.00 | - | 43,880.00 | - |
| 1140 | Pre-Kindergarten Programs | 139,825.00 | 46,804.00 | 47,532.00 | 45,489.00 | - | - | - | - |
| 1210 | Programs for the Talented and Gifted | 18,650.00 | 13,112.00 | 5,538.00 | - | - | - | - | - |
| 1220 | Restrictive Programs for Students with Disabilities | 58,025.00 | 54,631.00 | 40,603.00 | - | 2,791.00 | - | - | - |
| 1250 | Less Restrictive Programs for Students with Disabilities | 720,745.00 | 412,108.00 | 295,207.00 | 13,130.00 | 300.00 | - | - | - |
| 1272 | Title I | 1,290,097.00 | 742,106.00 | 529,056.00 | 1,045.00 | 17,850.00 | - | - | - |
| 1280 | Alternative Education | 975,424.00 | 420,838.00 | 246,686.00 | 307,701.00 | 199.00 | - | - | - |
| 1291 | English Second Language Programs | 260,763.00 | 147,246.00 | 101,768.00 | - | 11,749.00 | - | - | - |
| 1400 | Summer School Programs | 10,257.00 | 7,364.00 | 2,893.00 | - | - | - | - | - |
| Total Instruction Expenditures | | \$ 8,585,481.00 | \$ 4,030,594.00 | \$ 2,653,657.00 | \$ 915,705.00 | \$ 894,229.00 | \$ 45,204.00 | \$ 46,192.00 | \$ - |
| Support Services Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
| 2110 | Attendance and Social Work Services | \$ 387,063.00 | \$ 178,357.00 | \$ 155,542.00 | \$ - | \$ 32,019.00 | \$ 21,145.00 | \$ - | \$ - |
| 2120 | Guidance Services | 178,811.00 | 105,186.00 | 67,184.00 | 2,184.00 | 4,257.00 | - | - | - |
| 2130 | Health Services | 9,172.00 | 4,172.00 | - | - | 5,000.00 | - | - | - |
| 2140 | Psychological Services | 210,597.00 | 133,749.00 | 70,640.00 | 731.00 | 5,477.00 | - | - | - |
| 2150 | Speech Pathology and Audiology Services | 266,292.00 | 89,701.00 | 56,253.00 | 120,338.00 | - | - | - | - |
| 2190 | Service Direction, Student Support Services | 226,051.00 | 146,752.00 | 79,299.00 | - | - | - | - | - |
| 2210 | Improvement of Instruction Services | 460,068.00 | 134,598.00 | 67,923.00 | 89,016.00 | 108,531.00 | - | - | - |
| 2230 | Assessment & Testing | 34,329.00 | - | - | - | 34,329.00 | - | - | - |
| 2240 | Instructional Staff Development | 89,367.00 | 18,951.00 | 6,987.00 | 63,429.00 | - | - | - | - |
| 2320 | Executive Administration Services | 1,305.00 | - | - | - | 1,305.00 | - | - | - |
| 2410 | Office of the Principal Services | 996,825.00 | 621,238.00 | 373,507.00 | - | 2,080.00 | - | - | - |
| 2520 | Fiscal Services | 398,804.00 | - | - | 250.00 | - | - | 398,554.00 | - |
| 2540 | Operation and Maintenance of Plant Services | 93,561.00 | - | - | 66,259.00 | 20,104.00 | 7,198.00 | - | - |
| 2550 | Student Transportation Services | 1,131,825.00 | - | - | 100,897.00 | - | 1,030,928.00 | - | - |
| 2640 | Staff Services | 231,348.00 | 179,170.00 | 51,652.00 | 263.00 | 264.00 | - | - | - |
| 2660 | Technology Services | 109,422.00 | - | - | - | 75,717.00 | 33,705.00 | - | - |
| 2680 | Interpretation and Translation Services | 131,595.00 | 36,096.00 | 31,380.00 | 64,120.00 | - | - | - | - |
| 2700 | Supplemental Retirement Program | 116,262.00 | 108,000.00 | 6,262.00 | - | - | - | - | - |
| Total Support Services Expenditures | | \$ 5,012,699.00 | \$ 1,755,970.00 | \$ 968,529.00 | \$ 507,487.00 | \$ 289,023.00 | \$ 1,092,976.00 | \$ 398,554.00 | \$ - |
| Enterprise and Community Services Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
| 3100 | Food Services | \$ 2,740,053.00 | \$ 886,867.00 | \$ 662,503.00 | \$ 8,587.00 | \$ 1,117,281.00 | \$ 51,855.00 | \$ 12,960.00 | \$ - |
| 3300 | Community Services | 63,122.00 | 560.00 | 231.00 | 39,750.00 | 22,581.00 | - | - | - |
| Total Enterprise and Community Services Expenditures | | \$ 2,803,175.00 | \$ 887,427.00 | \$ 662,734.00 | \$ 48,337.00 | \$ 1,139,862.00 | \$ 51,855.00 | \$ 12,960.00 | \$ - |
| Facilities Acquisition and Construction Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
| 4150 | Building Acquisition, Construction, and Improvement Services | \$ 5,285,392.00 | \$ - | \$ - | \$ - | \$ - | \$ 5,285,392.00 | \$ - | \$ - |
| Total Facilities Acquisition and Construction Expenditures | | \$ 5,285,392.00 | \$ - | \$ - | \$ - | \$ - | \$ 5,285,392.00 | \$ - | \$ - |
| Grand Total | | \$ 21,686,747.00 | \$ 6,673,991.00 | \$ 4,284,920.00 | \$ 1,471,529.00 | \$ 2,323,174.00 | \$ 6,475,427.00 | \$ 457,706.00 | \$ - |

DISTRICT AUDIT EXPENDITURE SUMMARY
 LEBANON COMMUNITY SCHOOL DISTRICT #9

Fund: 300 Debt Service Funds

| Other Uses Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
|-------------------------------|--------------|-----------------|------------|------------|------------|------------|-----------------|------------|------------|
| 5100 | Debt Service | \$ 4,373,871.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,373,871.00 | \$ - | \$ - |
| Total Other Uses Expenditures | | \$ 4,373,871.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,373,871.00 | \$ - | \$ - |
| Grand Total | | \$ 4,373,871.00 | \$ - | \$ - | \$ - | \$ - | \$ 4,373,871.00 | \$ - | \$ - |

DISTRICT AUDIT EXPENDITURE SUMMARY
LEBANON COMMUNITY SCHOOL DISTRICT #9

Fund: 600 Internal Service Funds

| Support Services Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
|-------------------------------------|-----------------------------------|--------------|------------|------------|--------------|------------|------------|------------|------------|
| 2320 | Executive Administration Services | \$ 39,641.00 | \$ - | \$ - | \$ 39,641.00 | \$ - | \$ - | \$ - | \$ - |
| Total Support Services Expenditures | | \$ 39,641.00 | \$ - | \$ - | \$ 39,641.00 | \$ - | \$ - | \$ - | \$ - |
| Grand Total | | \$ 39,641.00 | \$ - | \$ - | \$ 39,641.00 | \$ - | \$ - | \$ - | \$ - |

DISTRICT AUDIT EXPENDITURE SUMMARY
 LEBANON COMMUNITY SCHOOL DISTRICT #9

Fund: 700 Trust and Agency Funds

| Support Services Expenditures | | Totals | Object 100 | Object 200 | Object 300 | Object 400 | Object 500 | Object 600 | Object 700 |
|-------------------------------------|-----------------|-----------|------------|------------|------------|------------|------------|------------|------------|
| 2520 | Fiscal Services | \$ 969.00 | \$ - | \$ - | \$ - | \$ 969.00 | \$ - | \$ - | \$ - |
| Total Support Services Expenditures | | \$ 969.00 | \$ - | \$ - | \$ - | \$ 969.00 | \$ - | \$ - | \$ - |
| Grand Total | | \$ 969.00 | \$ - | \$ - | \$ - | \$ 969.00 | \$ - | \$ - | \$ - |

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FUTURE REQUIREMENTS OF BONDED DEBT
June 30, 2024

GENERAL OBLIGATION BONDS

| <u>YEAR Ending June 30</u> | G.O. Bonds - 2005 Issue | | |
|----------------------------|-------------------------|---------------------|----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 2025 | \$ 160,000 | \$ 636,163 | \$ 796,163 |
| 2026 | 1,635,000 | 628,962 | 2,263,962 |
| 2027 | 2,000,000 | 543,125 | 2,543,125 |
| 2028 | 2,260,000 | 433,125 | 2,693,125 |
| 2029 | 2,615,000 | 308,824 | 2,923,824 |
| 2030 | 3,000,000 | 165,000 | 3,165,000 |
| TOTALS | <u>\$ 11,670,000</u> | <u>\$ 2,715,199</u> | <u>\$ 14,385,199</u> |

| <u>YEAR Ending June 30</u> | QSCB School Construction Bonds - 2011 Issue | | |
|----------------------------|---|-------------------|---------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 2025 | \$ - | \$ 97,214 | \$ 97,214 |
| 2026 | 1,895,000 | 97,213 | 1,992,213 |
| TOTALS | <u>\$ 1,895,000</u> | <u>\$ 194,427</u> | <u>\$ 2,089,427</u> |

| <u>YEAR Ending June 30</u> | G.O. Bonds - 2019 Issue | | |
|----------------------------|-------------------------|-------------------|----------------------|
| | PRINCIPAL | INTEREST | TOTAL |
| 2025 | \$ 3,160,000 | \$ 297,356 | \$ 3,457,356 |
| 2026 | 1,875,000 | 223,824 | 2,098,824 |
| 2027 | 1,760,000 | 177,380 | 1,937,380 |
| 2028 | 1,765,000 | 133,046 | 1,898,046 |
| 2029 | 1,700,000 | 87,880 | 1,787,880 |
| 2030 | 1,625,000 | 43,696 | 1,668,696 |
| TOTALS | <u>\$ 11,885,000</u> | <u>\$ 963,182</u> | <u>\$ 12,848,182</u> |

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS



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

December 26, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Lebanon Community School District No. 9 as of and for the year ended June 30, 2024, and have issued our report thereon dated December 26, 2024. 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 its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of 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 the Lebanon Community School District No. 9 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, for the year ended June 30, 2024, except as follows:

1. Expenditures of the various funds were within authorized appropriations except as noted on page 17 of this report

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal control 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 control over financial reporting.

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

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, flowing style.

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LINN COUNTY, OREGON

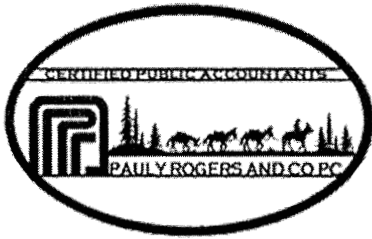
GRANT COMPLIANCE REVIEW

Lebanon Community School District #9
Schedule of Expenditures of Federal Awards (SEFA)
For the Fiscal Year Ended June 30, 2024

| Grantor | Program Title | Fund # | Grant Period | AL Number | Grant # | Grant Amount | 2023-24 Revenues | 2023-24 Expenditures | Passed-through Sub Recipients |
|--|--------------------------|-------------------|------------------|-----------|---------|----------------------|----------------------|----------------------|-------------------------------|
| U.S. Department of Education: | | | | | | | | | |
| Passed through Oregon State Department of Education: | | | | | | | | | |
| Title I-A: | | | | | | | | | |
| | 22-23 Grant | 228 | 7/1/22 - 9/30/23 | 84.010 | 72547 | \$ 1,119,542 | \$ 223,378 | \$ 223,378 | \$ - |
| | 23-24 Grant | 228 | 7/1/23 - 9/30/24 | 84.010 | 76512 | 1,300,316 | 1,084,318 | 1,084,318 | - |
| | | | | | | <u>\$ 2,419,858</u> | <u>\$ 1,307,696</u> | <u>\$ 1,307,696</u> | <u>\$ -</u> |
| IDEA Part B Children w/ Disabilities: | | | | | | | | | |
| | Section 611: 22-23 | 259 | 7/1/22 - 9/30/24 | 84.027 | 74059 | \$ 835,694 | \$ 6,668 | \$ 6,668 | \$ - |
| | Section 611: 23-24 | 259 | 7/1/23 - 9/30/25 | 84.027 | 77999 | 1,024,851 | 1,024,851 | 1,024,851 | - |
| | Extended Assessments | 259 | 7/1/23 - 6/30/24 | 84.027 | 79959 | 1,099 | 1,099 | 1,099 | - |
| | Section 619: 22-23 | 257 | 7/1/22 - 9/30/24 | 84.173 | 74246 | 7,294 | 1,300 | 1,300 | - |
| | Section 619: 23-24 | 257 | 7/1/23 - 9/30/25 | 84.173 | 77814 | 3,678 | 3,678 | 3,678 | - |
| | Total | | | | | <u>\$ 1,872,616</u> | <u>\$ 1,037,596</u> | <u>\$ 1,037,596</u> | <u>\$ -</u> |
| Title III English Language Acquisition: | | | | | | | | | |
| | 22-23 Grant | 278 | 7/1/22 - 9/30/23 | 84.365 | 73102 | \$ 12,098 | \$ 531 | \$ 531 | \$ - |
| | 23-24 Grant | 278 | 7/1/23 - 9/30/24 | 84.365 | 76989 | 11,278 | 7,503 | 7,503 | - |
| | | | | | | <u>\$ 23,376</u> | <u>\$ 8,034</u> | <u>\$ 8,034</u> | <u>\$ -</u> |
| Title II-A Improving Teacher Quality: | | | | | | | | | |
| | 22-23 Grant | 271 | 7/1/22 - 9/30/23 | 84.367 | 72744 | \$ 167,874 | \$ 87,363 | \$ 87,363 | \$ - |
| | 23-24 Grant | 271 | 7/1/23 - 9/30/24 | 84.367 | 76709 | 182,664 | 76,191 | 76,191 | - |
| | | | | | | <u>\$ 350,538</u> | <u>\$ 163,554</u> | <u>\$ 163,554</u> | <u>\$ -</u> |
| Title IV-A Student Support and Academic Enrichment | | | | | | | | | |
| | 228 | 7/1/23 - 9/30/24 | 84.424 | 77133 | | \$ 82,055 | \$ 82,055 | \$ 82,055 | \$ - |
| | | | | | | <u>\$ 82,055</u> | <u>\$ 82,055</u> | <u>\$ 82,055</u> | <u>\$ -</u> |
| LEA ESSER II Fund | | | | | | | | | |
| | 902 | 5/13/20 - 9/30/23 | 84.425D | 64615 | | \$ 3,721,625 | \$ 1,938,915 | \$ 1,938,915 | \$ - |
| | | | | | | <u>\$ 3,721,625</u> | <u>\$ 1,938,915</u> | <u>\$ 1,938,915</u> | <u>\$ -</u> |
| LEA ESSER III Fund | | | | | | | | | |
| | 903 | 5/13/20 - 9/30/24 | 84.425U | 64920 | | \$ 8,358,242 | \$ 5,001,739 | \$ 4,969,238 | \$ 32,501 |
| | | | | | | <u>\$ 8,358,242</u> | <u>\$ 5,001,739</u> | <u>\$ 4,969,238</u> | <u>\$ 32,501</u> |
| Homeless Children & Youth | | | | | | | | | |
| | 907 | 5/13/20 - 9/30/24 | 84.425W | 69363 | | \$ 62,786 | \$ 40,093 | \$ 40,093 | \$ - |
| | | | | | | <u>\$ 62,786</u> | <u>\$ 40,093</u> | <u>\$ 40,093</u> | <u>\$ -</u> |
| Total Passed Through Oregon Department of Education | | | | | | <u>\$ 16,828,310</u> | <u>\$ 9,579,682</u> | <u>\$ 9,547,181</u> | <u>\$ 32,501</u> |
| Linn Benton Community College: | | | | | | | | | |
| | Carl Perkins Grant | 293 | 7/1/22 - 6/30/23 | 84.048 | N/A | \$ 72,738 | \$ 72,738 | \$ 72,738 | \$ - |
| | | | | | | <u>\$ 72,738</u> | <u>\$ 72,738</u> | <u>\$ 72,738</u> | <u>\$ -</u> |
| Department of Human Services: | | | | | | | | | |
| | Youth Transition Program | 248 | 7/1/19 - 6/30/24 | 84.126a | 160725 | \$ 341,640 | \$ 60,143 | \$ 60,143 | \$ - |
| | | | | | | <u>\$ 341,640</u> | <u>\$ 60,143</u> | <u>\$ 60,143</u> | <u>\$ -</u> |
| US Department of Defense: | | | | | | | | | |
| | JROTC | 100-4300 | 7/1/23 - 6/30/24 | 12.000 | N/A | \$ 73,499 | \$ (80,809) | \$ (80,809) | \$ - |
| | | | | | | <u>\$ 73,499</u> | <u>\$ (80,809)</u> | <u>\$ (80,809)</u> | <u>\$ -</u> |
| U.S. Department of Agriculture: | | | | | | | | | |
| Passed through Oregon State Department of Education: | | | | | | | | | |
| | NSLP School Breakfast | 299 | 7/1/23 - 6/30/24 | 10.553 | N/A | \$ - | \$ 569,942 | \$ 569,942 | \$ - |
| | NSLP School Lunch | 299 | 7/1/23 - 6/30/24 | 10.555 | N/A | - | 1,247,102 | 1,247,102 | - |
| | Supply Chain Assistance | 299 | 7/1/23 - 6/30/24 | 10.555 | N/A | - | 34,197 | 34,197 | - |
| | Commodity NSLP | 299 | 7/1/23 - 6/30/24 | 10.555 | N/A | - | 159,092 | 159,092 | - |
| | Summer Food Program | 299 | 7/1/23 - 6/30/24 | 10.559 | N/A | - | 70,797 | 70,797 | - |
| | Commodity SFSP | 299 | 7/1/23 - 6/30/24 | 10.559 | N/A | - | 1,275 | 1,275 | - |
| | Fresh Fruit & Vegetables | 297 | 7/1/23 - 6/30/24 | 10.582 | N/A | - | 38,976 | 38,976 | - |
| | Total | | | | | <u>\$ -</u> | <u>\$ 2,121,381</u> | <u>\$ 2,121,381</u> | <u>\$ -</u> |
| Local Food For Schools | | | | | | | | | |
| | 219 | 7/1/23 - 6/30/24 | 10.185 | N/A | | \$ - | \$ 26,456 | \$ 26,456 | \$ - |
| | | | | | | <u>\$ -</u> | <u>\$ 26,456</u> | <u>\$ 26,456</u> | <u>\$ -</u> |
| Child & Adult Care | | | | | | | | | |
| | CACFP Cash in Lieu | 299 | 7/1/23 - 6/30/24 | 10.558 | N/A | \$ - | \$ 710 | \$ 710 | \$ - |
| | | 299 | 7/1/23 - 6/30/24 | 10.558 | N/A | - | 49 | 49 | - |
| | | | | | | <u>\$ -</u> | <u>\$ 759</u> | <u>\$ 759</u> | <u>\$ -</u> |
| CNP SNAP P-EBT | | | | | | | | | |
| | 297 | 7/1/23 - 6/30/24 | 10.649 | N/A | | \$ - | \$ 3,908 | \$ 3,908 | \$ - |
| | | | | | | <u>\$ -</u> | <u>\$ 3,908</u> | <u>\$ 3,908</u> | <u>\$ -</u> |
| Direct Award: | | | | | | | | | |
| | Federal Forest Fees | 100-4801 | 7/1/22 - 6/30/23 | 10.666 | N/A | \$ - | \$ 143,058 | \$ 143,058 | \$ - |
| | | | | | | <u>\$ -</u> | <u>\$ 143,058</u> | <u>\$ 143,058</u> | <u>\$ -</u> |
| Total U.S. Department of Agriculture | | | | | | <u>\$ -</u> | <u>\$ 2,295,562</u> | <u>\$ 2,295,562</u> | <u>\$ -</u> |
| Total Federal Financial Assistance | | | | | | <u>\$ 17,316,187</u> | <u>\$ 11,927,316</u> | <u>\$ 11,894,815</u> | <u>\$ 32,501</u> |

RECONCILIATION TO REVENUE

| | |
|--------------------|----------------------|
| Total From Above | \$ 11,927,316 |
| Accruals/Deferrals | 161,617 |
| | <u>\$ 12,088,933</u> |



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

December 26, 2024

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF BASIC 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 and the aggregate remaining fund information of Lebanon Community School District No. 9 (the District) as of and for the year ended June 30, 2024, and the related notes to the basic financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 26, 2024.

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.

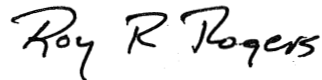
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

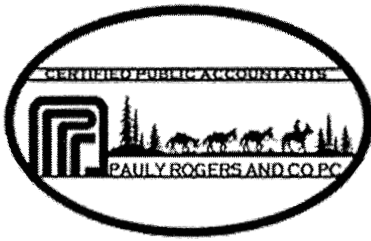
As part of obtaining reasonable assurance about whether the basic financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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.

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, slightly stylized font.

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.



PAULY, ROGERS, AND CO., P.C.
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December 26, 2024

To the Board of Directors
Lebanon Community School District No. 9
Linn County, Oregon

INDEPENDENT AUDITORS' 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 Lebanon Community School District No. 9 (the District)'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2024. 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, 2024.

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.

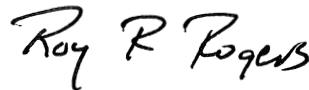
Report on Internal Control over Compliance

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.

A handwritten signature in black ink that reads "Roy R Rogers". The signature is written in a cursive, slightly slanted style.

ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

☐ yes

☒ no

Significant deficiency(s) identified that are not considered
to be material weaknesses?

☐ yes

☒ none reported

Noncompliance material to financial statements noted?

☐ yes

☒ no

Any GAGAS audit findings disclosed that are required to be reported in
accordance with section 515(d)(2) of 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 auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance
with section 200.516(a) of the Uniform Guidance?

☐ yes

☒ no

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

IDENTIFICATION OF MAJOR PROGRAMS

AL NUMBER

NAME OF FEDERAL PROGRAM CLUSTER

COVID-19, 84.425D,
COVID-19, 84.425U,
COVID19, 84.425W

American Rescue Plan – Elementary & Secondary School Emergency Relief

10.553,10.555,
10.559, 10.582

Child Nutrition Cluster

\$750,000

Dollar threshold used to distinguish between type A and type B programs:

Auditee qualified as low-risk auditee?

☒ yes

☐ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

LEBANON COMMUNITY SCHOOL DISTRICT NO. 9
LEBANON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

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 on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has not elected 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 the Oregon Department of Education, and thus is not allowed to use the de minimis rate.

Agenda Item 9

Safety and Security RFP
Procurement Change



**NOTICE OF PUBLIC HEARING
LEBANON COMMUNITY SCHOOLS
CONSTRUCTION MANAGER | GENERAL CONTRACTOR**

On February 13, 2025, at 6:00 PM the Lebanon Community Schools Board will hold a public hearing and sit as the contract review board to consider the request of the Lebanon Community Schools for an exemption from the competitive bidding requirements of ORS 279C.335(1), pursuant to ORS 279C.335(2), to engage in the alternate contracting method for the Lebanon Community Schools Safety and Security Upgrade Project. The public hearing is for the purpose of taking comments on the draft findings for an exemption from the competitive bidding requirement.

Copies of the draft findings are available to be picked up from the following contact:

Lebanon Community Schools Program Manager, HMK Company
David McKay, Principal in Charge
363 State Street, P.O. Box 3223
Salem, Oregon 97302

PROPOSED FINDINGS
PURSUANT TO ORS 279C.335 AND OAR 137-049-0610, -0620, -0630, and -0690
BY THE LEBANON COMMUNITY SCHOOLS BOARD OF DIRECTORS FOR LEBANON COMMUNITY
SCHOOLS SAFETY AND SECURITY UPGRADE PROJECT

On February 13, 2025, the Lebanon Community Schools (“the District”) requested an exemption from the competitive bidding requirements of ORS Chapter 279C.335(1) pursuant to ORS 279C.335(2) for the specified project, known as Lebanon Community Schools Safety and Security Upgrades, by the District to enable it to utilize an alternative contracting method for construction of these Projects. The specific alternative contracting method which the District wishes to utilize for the class of contracts is the Alternative Contracting Method defined below, using the Request for Proposal (RFP) selection process. The District reserves the right to contract all class Projects with a single contractor through a single solicitation, or to procure one or more contractor through one or more solicitations.

This Class is defined as safety and security upgrade contracts for the following work scope funded in part by a COPS Grant. The scope of work spans eight school campus locations and the district office, which also houses an alternative schooling location. Security enhancements include exterior door access controls, mass notification and emergency communication systems, and expanded video surveillance. Paging improvements involve building-wide paging and intercom capabilities. The intent is to fully integrate the new technology with the existing systems, focusing on upgrades and retrofits rather than full replacements wherever feasible. These Projects share the defining characteristic of requiring seamless integration with operational school facilities.

In accordance with OAR 137-049-0630(6), these Projects are further distinguished by their need for innovative construction approaches to address specific challenges, including the constraints of occupied campuses, phased execution, and the coordination of schedules to minimize disruptions to school operations.

This collaborative and proactive strategy differentiates the Alternative Contracting Method from the traditional Design-Bid-Build process. The Design-Bid-Build approach relies on an Invitation to Bid and awards contracts to the Lowest Responsive Bidder, a method the District plans to employ for other projects where early contractor collaboration is less critical. The term “Alternative Contracting Method” here refers to a request for proposals (RFP) process in which the contractor is tasked with constructing the project based on plans and specifications provided by a design professional who operates under a separate contract with the District. This method involves minimal direct participation from the contractor during the design phase. The District evaluates and awards the contract based on a review of the contractor’s qualifications, past experience with similar projects, proposed pricing for the project, and the contractor’s planned approach and schedule for completing the work. The Alternative Contracting Method’s ability to address complexities, enhance cost control, and reduce risk underscores its advantages over the conventional approach.

Approving exemption of this Class from the competitive bidding requirement of ORS 279C.335 will benefit the District by allowing for utilization of the RFP procurement process consistent with the Alternative Contract Method, and the resultant benefits to the District outlined in the below findings. These enhancements are likely to promote the efficient use of the public funds.

District exemption for an Alternative Contracting Method is being sought for procurement of one or more contracts, procured through a one-step request for proposals (RFP) process as allowed under Oregon statutes and the relevant Oregon Attorney General Model Rules.

The Board, having considered the evidence at the public hearing concerning this request, finds:

1. The District is a School District organized and existing under the laws of the state of Oregon.

2. The Board is the local contract review board for the District.

With regarding to ORS 279C.335, the Board has considered the following in its decision to exempt the Project from competitive bidding and use the Alternative Contracting Method:

- a. The exemption is unlikely to encourage favoritism in the awarding of the public improvement contract or substantially diminish competition for the public improvement contract.

Analysis: The Board will select the Alternative Contracting Method through a competitive process that fosters competition and focuses on delivering the best value to the District with no favoritism. The District will administer an Alternative Contracting process in a manner that will attract competition.

"Subcontractable" work if required will be procured by the selected contractor, with the oversight of the District. Should the selected contractor choose to bid any of the subcontractable work, then bids will need to be submitted to the District or an independent third party a minimum of 2 hours prior to bid closing.

Finding: The process used by the District makes the exemption unlikely to encourage favoritism in the awarding of the Projects or substantially diminish competition for the Projects.

- b. Awarding a public improvement contract under the exemption is likely to result in substantial cost savings and other benefits to the District.

Analysis:

i. Public benefits

- Improved safety and security through modernized access controls and emergency systems.
- Enhanced communication capabilities with district-wide paging and intercom systems.
- Seamless integration with existing infrastructure minimizes costs and maximizes efficiency.

ii. Value engineering

- Evaluation of systems and recommendations for cost-saving changes and enhancements.
- Review of design elements and sequencing to minimize delays and change orders.

The Alternative Contracting Method also identifies whether project sequencing is viable and design elements can be built as drawn. All of these beneficial actions by the Alternative Contracting will improve design, expedite construction and eliminate the potential for costly change orders. The benefits of value engineering are not available with the low bid process.

Findings Under ORS 279C.335(2)(b)

Information related to each of the requirements of ORS 279C.335(2)(b) is as follows:

- (A) How many persons are available to bid.

Information considered by the District:

The Alternative Contracting Method for the project will be selected through a competitive Request for Proposal (RFP) process. The notification of will be publicly advertised in a state-wide trade newspaper. A review committee will screen and rank proposals based on the criteria described in the Request for Proposal. Based upon the ranking, one or more proposers may be selected for interview. There are multiple qualified contractors available to propose on this project.

- (B) The construction budget and the projected operating costs for the completed public improvement.

Information considered by the District:

The total construction budget is approximately \$500,000.

- (C) Public benefits that may result from granting the exemption.

Information considered by the District:

Safer, more efficient schools with integrated systems to enhance security and emergency response.

- (D) Whether value engineering techniques may decrease the cost of the public improvement.

Information considered by the District:

Use of the Alternative Contracting Method process will likely result in substantial cost savings by minimizing costly change orders through Alternative Contracting Method value engineering, constructability review, scheduling, and estimating during the design process.

Use of the Alternative Contracting Method will likely result in substantial benefit to the District by facilitating and coordinating the most efficient use of limited grant funds.

- (E) The cost and availability of specialized expertise that is necessary for the public improvement.

Information considered by the District:

The Alternative Contracting Method ensures selection of contractors experienced in security systems and school facilities.

- (F) Any likely increases in public safety.

Information considered by the District:

Safety practices will align with OR-OSHA standards, and project sequencing will prioritize student and staff safety.

- (G) Whether granting the exemption may reduce risks to the contracting agency, the state agency or the public that are related to the public improvement.

Information considered by the District:

Close coordination between contractors and designers will mitigate technical and logistical risks, ensuring project completion within budget and timeline.

- (H) Whether granting the exemption will affect the sources of funding for the public improvement;

Information considered by the District:

Funding for this project is provided by COPS Grant Program for the District. The Alternative Contracting Method of contracting provides cost controls for limited budgets and therefore benefits the district. The team approach, the schedule, the value analysis, and constructability reviews provide the ultimate in effective cost analysis.

- (I) Whether granting the exemption will better enable the contracting agency to control the impact that market conditions may have on the cost of and time necessary to complete the public improvement.

Information considered by the District:

The Alternative Contracting Method allows flexibility to adjust to labor and material market conditions.

- (J) Whether granting the exemption will better enable the contracting agency to address the size and technical complexity of the public improvement.

Information considered by the District:

The project requires phasing and logistical planning to avoid disruptions to student learning.

- (K) Whether the public improvement involves new construction or renovates or remodels an existing structure.

Information considered by the District:

The project upgrades existing infrastructure rather than full replacements, ensuring integration with current systems.

- (L) Whether the public improvement will be occupied or unoccupied during construction.

Information considered by the District:

Work will occur while buildings remain occupied, emphasizing scheduling and safety measures.

- (M) Whether the public improvement will require a single phase of construction work or multiple phases of construction work to address specific project conditions; **and**

Information considered by the District:

The Projects may consist of multiple phases.

- (N) Whether the contracting agency or state agency has, or has retained under contract, and will use contracting agency or state agency personnel, consultants and legal counsel that have necessary expertise and substantial experience in alternative contracting methods to



LEBANON COMMUNITY SCHOOLS
SAFETY AND SECURITY UPGRADE
REQUEST FOR PROPOSAL
PROPOSED FINDINGS

assist in developing the Alternative Contracting Method that the contracting agency or state agency will use to award the public improvement contract and to help negotiate, administer and enforce the terms of the public improvement contract.

Information considered by the District:

The District, supported by experienced consultants and legal counsel, has the expertise required for successful implementation of the Alternative Contracting Method.

Based upon the findings set forth above, the Board, sitting as the local contract review board for the District on its request for exemption from the public contracting rules under ORS 279C.335(2), concludes:

1. Notice of public hearing was published in at least one trade newspaper of general statewide circulation a minimum of 14 days prior to the hearing.
2. A copy of the notice is attached hereto as Exhibit "A" and incorporated by this reference.
3. At the public hearing, the Board gave an opportunity for any interested party to appear and present comment.
4. Based upon the notice to the public, and the use of the above Alternative Contract Method as the manner of selecting the proposed contractor for the Project, it is unlikely that an exemption from the competitive bidding requirements of the public contracting statutes will encourage favoritism in the awarding of a public contract for the Project, or substantially diminish competition for public contracts of the like nature.
5. It is reasonably anticipated that the awarding of a public contract using the Alternative Contract Method pursuant to an exemption under ORS 279C.335(2) will result in a substantial cost saving to the District by increasing the efficiency and accuracy of the contractor's performance of its work on the Project, by reducing the District's administrative costs and burden for the Project, and by reducing the time required for completion of the Project, which will allow the District to occupy the premises with minimum impact on the educational programs or operations of the District.
6. The District is granted an exemption under ORS 279C.335(2) from the competitive bidding requirements of ORS 279C.335(1) for the Project, so that it can utilize the Alternative Contract Method as the alternative contract method for contractor selection and contracting.

DATED _____.

**LEBANON COMMUNITY SCHOOLS
BOARD OF DIRECTORS**

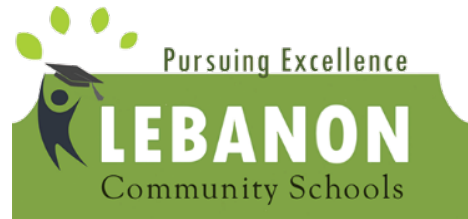
By: _____
Its Chairperson

By: _____
Its Vice-Chairperson

Agenda Item 10

Superintendent Evaluation

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Jennifer Meckley, Superintendent

Date: February 7, 2025

Meeting Date: February 13, 2025

Re: Superintendent Evaluation Process

Outlined below, for the Board's review, are the recommendations for the Superintendent Evaluation Process. The updated surveys, to replace the 360-survey used last year, align with the OSBA performance standards, making a more coherent process.

- Self-Evaluation Assessment provided by Superintendent Meckley
- OSBA Performance Standards Board Member Evaluation
- Director/Administrator Survey
- All Staff Survey

Self-evaluation and survey results will be provided to the Board Members at the end of February. Evaluation to take place immediately following the March Board Meeting.

Directors and Administrators

Superintendent Performance Staff Survey

Confidential – Your input is valuable and will be used for evaluation and continuous improvement.

Instructions:

Please rate the superintendent's performance in the following areas based on your direct experience. Use the scale below:

- **4 – Accomplished:** Exceeds expectations, serves as a model for others.
 - **3 – Effective:** Consistently meets expectations.
 - **2 – Developing:** Occasionally meets expectations but needs improvement.
 - **1 – Ineffective:** Does not meet expectations.
 - **N/A – Not Applicable:** You do not have sufficient experience to rate this area.
-

Section 1: Leadership and Vision

1. The superintendent effectively communicates and reinforces the district's mission and vision.
 2. The superintendent fosters a collaborative culture and engages stakeholders in district planning.
 3. The superintendent ensures district-wide strategic initiatives align with long-term goals.
-

Section 2: Ethics and Professional Conduct

4. The superintendent models integrity, fairness, and ethical leadership.
 5. The superintendent ensures transparency in decision-making processes.
 6. The superintendent treats all staff and stakeholders with respect and professionalism.
-

Section 3: Inclusive District Culture

7. The superintendent promotes diversity, equity, and inclusion in district policies and practices.

8. The superintendent ensures staff and students have equitable access to resources and opportunities.
 9. The superintendent fosters a welcoming and respectful district culture.
-

Section 4: Instructional Leadership and Improvement

10. The superintendent supports professional development and instructional improvement efforts.
 11. The superintendent ensures instructional practices align with student learning needs.
 12. The superintendent prioritizes data-driven decision-making to improve student outcomes.
-

Section 5: Communication and Community Engagement

13. The superintendent effectively communicates with staff regarding district goals and changes.
 14. The superintendent engages and builds partnerships with families and the broader community.
 15. The superintendent provides clear, timely, and transparent updates on district matters.
-

Section 6: Organizational and Financial Management

16. The superintendent efficiently manages district resources to align with student and staff needs.
 17. The superintendent ensures fair and transparent budgeting processes.
 18. The superintendent fosters a culture of accountability in district operations.
-

Section 7: Governance and Policy Implementation

19. The superintendent works effectively with the school board to implement policies and initiatives.
 20. The superintendent ensures compliance with local, state, and federal educational regulations.
 21. The superintendent advocates for district needs at the local and state levels.
-

Overall Feedback

22. Additional Comments:
(Open-ended response)

Thank you for your feedback! Your responses will remain confidential and will help ensure continuous improvement in district leadership.

All Staff

Superintendent Performance Staff Survey

Confidential – Your input is valuable and will be used for evaluation and continuous improvement.

Instructions:

Please rate the superintendent's performance in the following areas based on your direct experience. Use the scale below:

- **4 – Accomplished:** Exceeds expectations, serves as a model for others.
 - **3 – Effective:** Consistently meets expectations.
 - **2 – Developing:** Occasionally meets expectations but needs improvement.
 - **1 – Ineffective:** Does not meet expectations.
 - **N/A – Not Applicable:** You do not have sufficient experience to rate this area.
-

Section 1: Leadership and Vision

1. The superintendent effectively communicates and reinforces the district's mission and vision.
-

Section 2: Ethics and Professional Conduct

4. The superintendent models integrity, fairness, and ethical leadership.
-

Section 3: Inclusive District Culture

7. The superintendent promotes diversity, equity, and inclusion in district policies and practices.
-

Section 4: Instructional Leadership and Improvement

- 10. The superintendent ensures instructional practices align with student learning needs.
 - 11. The superintendent prioritizes data-driven decision-making to improve student outcomes.
-

Section 5: Communication and Community Engagement

- 13. The superintendent effectively communicates with staff regarding district goals and changes.
 - 14. The superintendent provides clear, timely, and transparent updates on district matters.
-

Section 6: Organizational and Financial Management

- 16. The superintendent efficiently manages district resources to align with student and staff needs.
-

Section 7: Governance and Policy Implementation

- 19. The superintendent works effectively with the school board to implement policies and initiatives.
-

Overall Feedback

- 22. Additional Comments:
(Open-ended response)
-

Thank you for your feedback! Your responses will remain confidential and will help ensure continuous improvement in district leadership.

APPENDICES

APPENDIX A

PART 1

EVALUATION COMPONENT PERFORMANCE STANDARDS

INSTRUCTIONS

1. Following are descriptors of each of the eight performance standards. Each board member should rate all eight of the performance standards. Performance indicators are listed below each performance standard. These performance indicators suggest objective measures to consider. Do not rate each performance indicator separately; only rate the overall performance standard.
2. Your comments in support of your rating will be helpful during the board discussion for preparation of a summary evaluation form.
3. The board will meet in executive session to discuss the results and prepare a final summary evaluation form representing the consensus of the board.
4. The superintendent will be presented with the final summary report from the full board, not the individual evaluation forms. It is important that the board speak with one voice in evaluating the superintendent.

SUPERINTENDENT EVALUATION STANDARDS AND DESCRIPTORS

KEY:

4 = ACCOMPLISHED PERFORMANCE

Performance in this area is routinely outstanding and acts as a model for others.

3 = EFFECTIVE PERFORMANCE

Performance in this area consistently meets the standard.

2 = DEVELOPING

Performance occasionally meets the standard but is not yet consistent.

1 = INEFFECTIVE

Performance currently does not meet the standard.

Rate each of the following superintendent standards based on national standards (NELP). If you have no basis for a rating, please mark "NA" for not applicable. Support your ratings with comments for each section.

STANDARD 1

VISIONARY DISTRICT LEADERSHIP

DESCRIPTORS

- Leads a collaborative process with the board to design (or reaffirm) the district mission and vision that reflects a core set of values and priorities.
- Leads the diverse stakeholder involvement in the development (or revision) of the district's continuous improvement plan based upon the district's mission and vision.
- Implements the district's continuous improvement plan and communicates its progress.

RATING



COMMENTS

STANDARD 2

ETHICS AND PROFESSIONAL NORMS

DESCRIPTORS

- Ensures ethical decisions and cultivates professional norms and culture including equity, fairness, integrity, transparency, trust, collaboration and perseverance.
- Makes ethical and legal recommendations to the board.
- Models ethical behavior in their own conduct and cultivates ethical behavior in others.

RATING



COMMENTS

STANDARD 3

INCLUSIVE DISTRICT CULTURE

DESCRIPTORS

- Develops and maintains a supportive, equitable, culturally responsive and inclusive district culture.
- Evaluates, cultivates and advocates for equitable access to safe and nurturing schools, and the opportunities and resources necessary to support the success and well-being of each student.
- Ensures equitable, inclusive and culturally responsive instructional and behavioral support practices among teachers, administrators and staff.

RATING



COMMENTS

STANDARD 4

CULTURALLY RESPONSIVE INSTRUCTIONAL LEADERSHIP AND IMPROVEMENT

DESCRIPTORS

- Evaluates, designs, fosters and implements coherent systems of curriculum instruction, supports, assessment and instructional leadership.
- Implements coordinated systems of support, including coaching and professional development for staff.
- Manages an appropriate system of assessments, data collection and analysis that supports instructional improvements, equity, student learning and well-being, and instructional leadership.
- Ensures instruction throughout the district utilizes culturally responsive practices and all staff are trained.

RATING



COMMENTS

STANDARD 5

COMMUNICATION AND COMMUNITY RELATIONS

DESCRIPTORS

- Develops and implements effective and collaborative systems that engage multiple and diverse stakeholder groups.
- Engages and effectively communicates with diverse families, community partners and other constituencies to strengthen student learning.
- Cultivates relationships and partnerships with members of the business, civic and local government in support of their advocacy for district, school and community needs.
- Goes beyond the district and local community to advocate for students at the county, regional and/or state level.

RATING



COMMENTS

STANDARD 6

EFFECTIVE ORGANIZATIONAL MANAGEMENT

DESCRIPTORS

- Implements equitable strategies, processes and systems to recruit, hire, develop and retain high-performing personnel who demonstrate a shared commitment to student success.
- Establishes productive relationships with associations while managing labor relations and contracts effectively.
- Creates and maintains organizational structures that maximize the district's capacity to positively impact student learning.
- Creates a comprehensive system of professional development for all staff to continuously improve and increase their leadership capacity.

RATING



COMMENTS

STANDARD 7

EFFECTIVE FINANCIAL MANAGEMENT

DESCRIPTORS

- Develops a proposed budget in accordance with board priorities and district direction.
- Manages the equitable implementation of district resources aligned with the budget adopted by the board.
- Communicates the budget priorities and ensures regular updates on implementation of the budget.

RATING



COMMENTS

STANDARD 8

POLICY, GOVERNANCE AND ADVOCACY

DESCRIPTORS

- Develops relationships, leads collaborative decision-making and governance, and represents and advocates for district needs in local, county and state policy conversations.
- Cultivates a respectful and responsive relationship with the district board of education focused on achieving the shared mission and vision of the district.
- Implements, maintains and communicates district, state and national policy, laws, rules and regulations to staff, board and other appropriate stakeholders.

RATING 

COMMENTS

APPENDIX B

PART 2

EVALUATION COMPONENT GOALS

INSTRUCTIONS

In addition to the performance standards, boards and superintendents may wish to develop one to three specific superintendent goals to be used in the evaluation process. These goals should be based on the superintendent's previous evaluation and/or the district's current strategic initiatives or goals. Ideally, these goals should be developed collaboratively. The superintendent's goals should reflect his/her role in achieving the overall goals of the district but are not the same as the overall district goals.

1. Each board member should rate the superintendent's performance in meeting their evaluative goals agreed to by the superintendent and the board at the beginning of the evaluation process.
2. Your comments in support of your rating will be helpful during the board discussion for preparation of a summary evaluation report.
3. The board will meet in executive session to discuss the results and prepare a final summary evaluation report representing the consensus of the board.
4. The superintendent will be presented with the final summary report from the full board, not the individual evaluations. **It is important that the board speaks with one voice in evaluating the superintendent.**

SAMPLE
GOAL STATEMENT 1:

PERFORMANCE INDICATORS:

(Insert indicators of success here)

1.1

1.2

1.3

1.4

1.5

SUMMARY RATING — GOAL 1: *(check one)*

4

3

2

1

N/A

COMMENTS:

APPENDIX C

PART 3

EVALUATION COMPONENT ARTIFACTS OF EVIDENCE/SELF-EVALUATION

The superintendent may be asked to provide additional information to support the board in their evaluation of the performance standards/evaluation goals. In an ideal board-superintendent relationship the board may have very little direct knowledge of the superintendent's day-to-day operations. Artifacts of evidence are intended to give the board objective information concerning specific performance standards/evaluation goals. The following table is intended to give some possible examples for each standard; this is not intended to be an exhaustive list. These artifacts may be collaboratively identified at the beginning of the evaluation cycle by the board and superintendent. Artifacts of evidence may also be used in the informal check-in process throughout the performance cycle.

STANDARD 1: VISIONARY DISTRICT LEADERSHIP

| DESCRIPTORS | ARTIFACTS |
|---|---|
| <ul style="list-style-type: none">• Leads a collaborative process with the board to design (or reaffirm) the district mission and vision that reflects a core set of values and priorities.• Leads the diverse stakeholder involvement in the development (or revision) of the district's continuous improvement plan based upon the district's mission and vision.• Implements the district's continuous improvement plan and communicates its progress. | <ul style="list-style-type: none">• Evidence of how you have constructed and enacted an equity vision and mission across the district and community:<ul style="list-style-type: none">• Newspaper, school banners, website, photo, or other media• Actions communicating clear and coherent vision: newsletter, professional development, etc.• Meetings or presentations to collaborate and implement vision, mission, goals and plans• Models learning through attending professional development opportunities and applying knowledge (transparency)• Presentation of at least one plan (e.g., CIP or SIA application)• Resources are clearly aligned with the vision and strategic initiatives:<ul style="list-style-type: none">• Budget examples of how funds support the vision/strategic initiatives• Staffing patterns that reflect where there is an identified need• Data support goals that are aligned to student learning and growth• Personalized SMART goals focused on student learning and achievement that are specific enough to address short- and long-term plans |

STANDARD 2: ETHICS AND PROFESSIONAL NORMS

DESCRIPTORS

- Ensures ethical decisions and cultivates professional norms and culture including equity, fairness, integrity, transparency, trust, collaboration and perseverance.
- Makes ethical and legal recommendations to the board.
- Models ethical behavior in their own conduct and cultivates ethical behavior in others.

ARTIFACTS

- Agendas and/or minutes from meetings (e.g., community planning, key communicators/advisory meetings, administrative, curriculum team, District Leadership Team, etc.) that demonstrate transparency and equitable practices
- Evidence of ability to confront conflict and build consensus
- Record of solicitation of feedback (collaboration and transparency) and evidence of reflective practice and adaptation
- Reflective journals and evidence of adaptative behavior
- Equity and inclusion plan
- Agendas and/or minutes from meetings that demonstrate collaboration with external partners

STANDARD 3: INCLUSIVE DISTRICT CULTURE

DESCRIPTORS

- Develops and maintains a supportive, equitable, culturally responsive and inclusive district culture.
- Evaluates, cultivates and advocates for equitable access to safe and nurturing schools, and the opportunities and resources necessary to support the success and well-being of each student.
- Ensures equitable, inclusive and culturally responsive instructional and behavioral support practices among teachers, administrators and staff.

ARTIFACTS

- Discipline trends (# of expulsions, days of suspension, disaggregated data by sub-groups and groups of interest, # of restraints/seclusions, etc.)
- Diversity training/awareness plan; evidence of an equity lens and implementation of the plan
- Sections in employee handbooks that demonstrate an inclusive district culture
- External reviews and audits (e.g., budget, nutrition, transportation, safety, OCR, etc.)
- Evidence that all student needs are addressed equitably
- Response to staff or public concerns/issues (documentation)
- State plans and reports (ELL, SPED, CIP, Title, etc.)
- Student learning data from a variety of sources (SBAC, benchmark/ interim assessments, etc.) to monitor progress and achievement (including disaggregated data)
- Uses data from a variety of sources to inform planning, management of resources, impact instruction and close achievement gaps (including disaggregated by sub-groups and groups of interest)
- Evidence of staff use of equitable instructional practices such as culturally responsive pedagogy and strategies

STANDARD 4: CULTURALLY RESPONSIVE INSTRUCTIONAL LEADERSHIP AND IMPROVEMENT

DESCRIPTORS

- Evaluates, designs, fosters and implements coherent systems of curriculum instruction, supports, assessment and instructional leadership.
- Implements coordinated systems of support, including coaching and professional development for staff.
- Manages an appropriate system of assessments and data collection, and analysis that supports instructional improvements, equity, student learning and well-being, and instructional leadership.
- Ensures instruction throughout the district utilizes culturally responsive practices and all staff are trained.

ARTIFACTS

- Agendas and/or minutes (e.g., community planning, key communicators/advisory meetings, administrative team, curriculum team, District Leadership Team, etc.)
- Common teacher instructional planning time (agendas, outcome date, samples, etc.)
- Comprehensive School/District Improvement Plan (CIP)
- Curriculum and/or instructional audit (documentation)
- Documentation of coaching and evaluation of administrative staff in instructional practices, curriculum and assessment
- Instruction related professional development/growth plans (with related data on student achievement)
- Models learning through attendance and application of knowledge from professional development opportunities (documentation)
- Evidence of annual review of district's mission statement and alignment to practice
- Evidence of teachers examining and using student achievement data to improve teaching/learning
- Facilitation of District Leadership Team (learning team with all levels of stakeholders from board to classified)
- Program evaluations that address areas of interest or concern (e.g., outreach, equity, behavioral supports, bullying/harassment, character education, etc.)
- Student learning data from a variety of sources (SBAC, benchmark/ interim assessments, etc.) to monitor progress and achievement
- Uses data from a variety of sources to inform planning, management of resources, impact instruction and close achievement gaps (including disaggregated by sub-groups and groups of interest)

STANDARD 5: COMMUNICATION AND COMMUNITY RELATIONS

DESCRIPTORS

- Develops and implements effective and collaborative systems that engage multiple and diverse stakeholder groups.
- Engages and effectively communicates with diverse families, community partners and other constituencies to strengthen student learning.
- Cultivates relationships and partnerships with members of the business, civic and local government in support of their advocacy for district, school and community needs.
- Goes beyond the district and local community to advocate for students at the county, regional and/or state level.

ARTIFACTS

- Evidence of participation in community/school events
- Accounts of school and district accomplishments and communications in various forms of public media (including website, newsletters, podcasts, public engagement documents, etc.)
- Administrative “calendar” – critical dates calendar (due dates, etc.) and board presentation cycle/annual reports
- Agendas and/or minutes (e.g., community planning, key communicators/advisory meetings, administrative team, curriculum team, collaborative group, stakeholder groups, District Leadership Team, etc.)
- Communication vehicles or methods that make the school vision visible to stakeholders including using technology, number of visits to website, etc.
- Formal or informal community partnership agreements and plans to support collaborative efforts to achieve district goals/priorities
- Memberships and participation with community organizations (e.g., PTA, city council, etc.)
- Participation in state, regional and national initiatives (documentation)
- Presentations to stakeholders (including civic groups, staff, parents, community groups, etc.)
- Response to public and/or stakeholder concerns/issues (documentation)
- Union collaboration (e.g., minutes, negotiations, grievances, etc.)
- Visible support for district goals and priorities from stakeholders and community leaders, such as educational foundation, civic clubs, city council, law enforcement, etc.
- An internal or external communication plan
- Schedules of staff meetings, administrative council meetings, etc.

STANDARD 6: EFFECTIVE ORGANIZATIONAL MANAGEMENT

DESCRIPTORS

ARTIFACTS

- | DESCRIPTORS | ARTIFACTS |
|--|---|
| <ul style="list-style-type: none"> • Implements equitable strategies, processes and systems to recruit, hire, develop and retain high-performing personnel who demonstrate a shared commitment to student success. • Establishes productive relationships with associations while managing labor relations and contract effectively. • Creates and maintains organizational structures that maximize the district's capacity to positively impact student learning. • Creates a comprehensive system of professional development for all staff to continuously improve and increase their leadership capacity. | <ul style="list-style-type: none"> • Staff recruitment and retention plan (including demographics to match student and community population) • Union collaboration (minutes, negotiations, grievances, etc.) • Uses data from a variety of sources to inform labor trends, negotiations and bargaining • Hiring process (guidelines, procedures, schedules, plan for retention and recruitment, mentoring, focus on diversity, etc.) • Staff attendance and retention rates • Development plans for improving the capacity of leadership at all levels • Documentation of coaching for instruction, curriculum, assessment and inclusion • Meaningful engagement of staff to improve cultural competency and equitable practice (documentation) • Staff evaluations are complete and include evidence of coaching and evaluation of administrative leaders |

STANDARD 7: EFFECTIVE FINANCIAL MANAGEMENT

DESCRIPTORS

- Develops a proposed budget in accordance with board priorities and district direction.
- Manages the equitable implementation of district resources aligned with the budget adopted by the board.
- Communicates the budget priorities and ensures regular updates on implementation of the budget.

ARTIFACTS

- District budget reflects priorities and expectations
- Economic vision that includes participation with community development groups/stakeholders
- Enrollment trend forecasts
- External reviews and audits (e.g., budget, child nutrition, transportation, safety, etc.)
- Financial plan: end-of-year budget status report, three- to five-year plan, long-range plan, etc.
- Grants received/applied for that are aligned with goals of the district, plans for sustainability
- Program evaluations that address areas of interest or concern (e.g., outreach, equity, behavioral supports, bullying/harassment, character education, etc.)
- Construction project(s) management, including timelines, budgets and implementation techniques
- Policies/procedures for management of funds and other resources to make progress or achieve district goals

STANDARD 8: POLICY, GOVERNANCE AND ADVOCACY

DESCRIPTORS

- Develops relationships, leads collaborative decision-making and governance, and represents and advocates for district needs in local, county and state policy conversations.
- Cultivates a respectful and responsive relationship with the district board of education focused on achieving the shared mission and vision of the district.
- Implements, maintains and communicates district, state and national policy, laws, rules and regulations to staff, board and other appropriate stakeholders.

ARTIFACTS

- Administrative team meeting agendas
- Board and administrative goals
- Board meeting agendas
- Timeliness of board packets
- Board policy and administrative regulation enforcement that is reflective of the vision with supporting materials
- Collaborative partners (documentation)
- Comprehensive District Improvement Plan
- External reviews and audits (e.g., budget, policy, child nutrition, transportation, safety, etc.)
- Onboarding plan for board members to understand roles and responsibilities
- Meaningful interpretive reports of student achievement data delivered in accessible language
- Notes from state officials
- Participation in state, regional, national initiatives (documentation)
- State plans and reports (ELL, SPED, CIP, Title, etc.)
- State Report Card data (including disaggregated data by sub-groups and groups of interest)
- Work with city council on city/school initiatives (documentation)
- Participation in state off-the-record meetings, legislative priority meetings, Education Leadership Coalition meetings, etc.

APPENDIX D

PART 4

EVALUATION COMPONENT TARGETED FEEDBACK SURVEY

The targeted feedback survey (TFS) is an optional component meant to give the superintendent and board additional feedback about the performance of the superintendent. The process asks a “targeted” group of stakeholders for feedback via a survey, with questions tied to superintendent performance standards and goals. The board and superintendent should develop an agreed upon list of individuals that will receive the survey. An independent party should conduct the TFS and summarize the results of the survey to report back to the board.

Suggested participants in the TFS may include district administrators, school administrators, union leaders, teacher leaders, confidential staff, families and community leaders. Multiple participants reflect the collective wisdom of groups who work closely with the superintendent. The feedback survey provides a variety of stakeholders an opportunity to share their understanding of how the top education leader for their district is performing. It is highly recommended that participants have regular interaction with the superintendent in order to give helpful feedback via the survey.

STEPS FOR CONDUCTING A TARGETED FEEDBACK SURVEY

- **STEP 1**

It is recommended that the superintendent and board work with an independent consultant to determine the questions for the feedback survey. The consultant should administer the survey and provide the results to the board. Questions should reflect the superintendent’s goals, performance standards and district priorities; these are unique to each district. If you purchase this service, OSBA will work with the board to develop questions appropriate for each group of participants, administer the survey, collect the data and provide the information to the board for consideration in their evaluation of the superintendent.

- **PART 2**

The OSBA consultant will work with your board to develop questions for the TFS. The questions will be aligned to the standards in this workbook and should reflect the expected experience of each group being surveyed. For example, classroom teachers will have a different kind of communication with and access to the superintendent than families will; it is critical that survey questions be appropriately tailored to each group. The board should mitigate barriers to accessibility for the survey, particularly with respect to language and access to technology.

- **STEP 3**

Select the participants to respond to the TFS. The participants should represent an appropriate range of constituent groups that have regular interactions with the superintendent. Responses from participants should be anonymous. The number or participants should be manageable in terms of compiling the results.

- **STEP 4**

The OSBA consultant will distribute the feedback survey electronically with an introductory section explaining the purpose of the survey and assurance that the individual survey results are completely confidential. Approximately two to three weeks should be provided for survey responses to be completed. Frequent reminders may need to be sent to the survey group about completion of the survey.

- **STEP 5**

The OSBA consultant will review the survey results with the board in executive session, highlighting areas of strength identified in the survey and noting any areas for targeted focus and/or improvement.

- **STEP 6**

The board should utilize the survey results as one source of data when evaluating the superintendent. This information should be considered along with the superintendent's self-evaluation, artifacts of evidence and board members direct experience and observation of the superintendent's performance.

APPENDIX E

PART 5

SAMPLE EVALUATION SUMMARY

Below is a sample summary of a board's evaluation of its superintendent.

The board of directors of the (name) school district has completed the annual evaluation of Superintendent (name) for (year). All (number) board members have served on the board for at least one full year and have been able to observe and be a part of the successes achieved this year.

The evaluation focused on 1) eight professional standards and 2) superintendent goals.

Regarding the eight professional standards, we determined that Superintendent (name)'s performance was exemplary in the areas of visionary leadership, communications and community relations, and effective management. In the areas of policy and governance, curriculum planning and development and labor relations, the board felt his/her performance was strong. Instructional leadership, resource management and ethical leadership all received a rating of average.

The board determined that Superintendent (name) has done an outstanding job of attaining the goal set by the board and superintendent in August of last year to update and align the elementary language arts and reading curriculum. His/her success at achieving the goal of improving staff morale and retaining professional staff was rated good. Success in meeting the third goal, raising high school math competency and performance on tests, was also rated good.

[The board and superintendent chose to distribute a targeted feedback survey to members of the staff and community for feedback on his/her performance. The results of this survey were one source of data in the consideration of the performance of the superintendent. We have received the results of that feedback, which reflects that staff morale has improved and that significant curriculum results have been achieved at the elementary level. He/she also shared with us his/her desire to further improve staff morale and focus on bringing the community together in support of the schools.]

We will be working with Superintendent (name) over the next several weeks to develop goals for the superintendent aligned with our district goals and look forward to working together to continue the success of our district.

Agenda Item 11

Consent Agenda

A. January 9, 2025 Board
Meeting Minutes



**LEBANON COMMUNITY SCHOOL DISTRICT
SCHOOL BOARD MEETING
JANUARY 9, 2025, 6:00 PM**

Santiam Travel Station

750 S. Third Street, Lebanon, OR 97355

MEETING MINUTES

| | |
|--|---|
| <u>BOARD MEMBERS PRESENT:</u> | <u>EXECUTIVE STAFF PRESENT:</u> |
| Tom Oliver, Chair, via zoom Nichole Piland, Vice Chair Aubree Molina, Member Clyde Rood, Member Melissa Baurer, Member | Jennifer Meckley, Superintendent William Lewis, Chief Operations Officer Steven Prososki, Business Director |

The meeting minutes were recorded by Executive Secretary Jessica Woody.

1. WELCOME AND CALL TO ORDER

Board Chair, Tom Oliver, called the meeting to order at 6:04 PM and led the flag salute.

2. PUBLIC COMMENTS

No public comments were made.

3. LBL ESD LOCAL SERVICE PLAN 2025-2027

There are no questions presented by the Board Members regarding the service plan, referenced in the packet. Melissa motions to approve the LBL ESD Local Service Plan for 2025-2027, Aubree seconds the motion. All in favor with a unanimous vote, the Board votes to approve the LBL ESD Local Service Plan for 2025-2027.

4. SAFETY AND BELONGING SURVEY RESULTS

Jennifer speaks to the Board regarding the results of the safety and belonging survey. She notes that the survey went out to families, students grades 3-12, and staff, and she lists the survey categories, which are made up of attendance, engagement, school climate, school safety, sense of belonging, and well-being. Jennifer shares that the survey was completed by 15% of families, 71% of students, and 80% of staff. She hopes that when these surveys become more routine, the participation rates will rise. She congratulates Riverview for the highest participation in the family portion of the survey.

Key highlights which are noted for grades 3-5 are that students have a strong sense of belonging and school climate, moderate excitement and interest in classes—with room for improvement, and some room for improvement in perceptions/feelings of safety and security.

For grades 6-12 key highlights are a strong sense of importance of attendance, room for improvement in school climate and perceptions of safety, and it is noted that engagement levels decline significantly in higher grades.

Certified staff, (teachers, counselors, dean of students, etc.), key highlights consisted of a strong sense of respect and belonging among certified staff members, positive ratings for school climate and perceptions of safety, and room for improvement in professional well-being, with moderate levels of stress and exhaustion reported.

Classified staff, (in schools), key highlights consisted of a strong sense of belonging and school climate, high perceptions of safety and security, and room for improvement in well-being and support.

Classified staff (all others not directly in schools), key highlights consisted of a strong sense of belonging and working environment, strong staff engagement levels, and room for improvement in professional well-being, with moderate levels of stress and exhaustion reported.

For families, key highlights consisted of attendance being highly valued, high ratings in school climate and fit, strong respect for diversity and secure environment, and mixed perceptions of school safety, with concerns about bullying and violence.

Jennifer shares goals that the district has since receiving these results, which are made up of increasing communication with families regarding safety and security to improve their perceptions, determining which students do not feel a sense of belonging and create support plans for them, and acknowledge the levels of stress and exhaustion among staff and create some avenues for improvement—as well as continuing the current Employee Wellness Program.

Jennifer also notes that the district would like to perform these surveys twice a year, in the fall and spring, so that they may analyze growth.

Discussion takes place regarding the results per school, and it is noted that most elementary schools were very comparable, and there didn't appear to be any outliers.

Discussion also takes place regarding each school's data, and that each administrator at their building has been involved in a training session to review and plan for individual school goals.

Further discussion takes place between the Board Members regarding the concerns of bullying or violence, LHS student leadership involvement in the high school results, surrounding district's participating in like surveys, timing of the survey, and family participation with multiple children.

There is no further discussion or questions.

5. SUPERINTENDENT EVALUATION PROCESS

Chairman Oliver reviews the evaluation process that was used last year, consisting of OSBA framework which included a self-evaluation by the superintendent and evaluation by each Board Member, and a staff survey which included a selection of staff members. He notes a potential area for change that was discussed last year was perhaps aligning the staff survey scoring questions more so with the OSBA framework that the Board Members utilized.

Discussion takes place regarding gathering student input in the Superintendent's Evaluation, and whether it would be appropriate or relevant to include student data in the survey which is taken by a number of staff, for the evaluation.

Discussion also takes place regarding the staff survey and the consideration to finetune some of the questions to make them more relevant. The importance of providing Jennifer with valuable feedback is addressed and it is acknowledged that this is provided more so through the OSBA framework and self-evaluation, and as for a staff survey—staff do not always have the visibility of what the superintendent roles are, whereas the safety and belonging survey is possibly a more valuable way of assessing the feedback of staff regarding progress being made on district goals.

It is suggested by the Board that the leadership staff and administrators receive the same survey as last year, and that the additional randomly selected staff receive an alternative survey which is directed more towards the following questions—do you feel that you have what you need to do your job, do you agree with the district's goals and do you feel that progress is being made towards those goals.

The student representatives on the Board believe that they may be able to help obtain feedback from the student population regarding these questions as well.

Jennifer plans to share her self-evaluation with the Board and student members upon completion.

Jennifer will also share suggested survey questions for the randomly selected staff member surveys, during the February meeting.

The Board would like to review the survey questions during the February meeting, perform the surveys in February, and complete the evaluation in March.

6. CONSENT AGENDA

Discussion takes place regarding potential changes to the policies presented in the consent agenda that are related to sexual harassment. The Board decides to approve the policies as presented at this meeting, and consider additional *new* changes at a future meeting.

Discussion also takes place regarding policy AC, and the requirements of the Communications Director in the Civil Rights Coordinator role.

Clyde motions to approve the consent agenda as presented, and Melissa seconds the motion. All in favor with a unanimous vote, the consent agenda made up of the December 12, 2024 Board Meeting Minutes, First Reading Policy Updates AC, AC-AR(1), GBN/JBA, GBNA/JHFF, IKF, JBA/GBN, JFE, JHFF/GBNA, AC-AR(2), JECA, IKFB, JFE-AR, GBN/JBA-AR(1), GBN/JBA-AR(2), JBA/GBN-AR(1), and JBA/GBN-AR(2), and temporary new hire Brenda Wallsinger is approved in its entirety.

7. DEPARTMENT REPORTS

A. Operations

Nothing to report.

B. Human Resources

Nothing to report.

C. Finance

Steven shares with the Board that the district has received the 2023-24 financial audit report, on time, and it was submitted last week to ODE. He adds that it will be included in the Board packet next month.

8. COMMUNICATION

A. Board

Board Member, Nichole, speaks about her recent visit to Ralston Academy. She thanks Brandon, Alternative Education Director, and the staff and students for having them that day. She also shares about her visit to Cascades School for Pancakes with the Principal where she visited Principal Ryan Christner, and Dean of Students Roxanne Savedra, and how much she enjoyed being apart of this event.

The Board discusses Ralston Academy's substance awareness night, which the Board Members are invited to as well.

Board Member, Clyde, suggests that the Board consider performing a complete policy review in the future.

B. Student Board

The student members share that winter sports are in full swing, with swimming, wrestling, basketball and more. They also share that they finished up the giving tree last month with the support of the Welcome Center, which was a big victory for LHS and the leadership class. The student members also share that Winter Formal is Saturday, with a theme of nutcracker.

C. Superintendent

Jennifer notifies the Board that an Executive Session and Special Meeting will be needed during the week of January 20th, regarding a complaint. The Board agrees that a virtual meeting on the 23rd would be preferred, and that they will hold the meeting at 5pm via zoom.

Jennifer shares Jen's Zens, starting with the Care Solace partnership with the district. Care Solace is an organization dedicated to removing barriers to mental health care, and this collaboration will ensure that students, families, and staff have free access to personalized care coordination services. Care Solace acts as a care hub, by connecting individuals to more than 560,000 health professionals nationwide. She states that flyers have been posted in schools in English and Spanish. She also gives a special kudos to Sandi Cox, LCSD's Mental Health Coordinator, for her work and creativity when it comes to serving our students and staff.

Jennifer also acknowledges the LHS Winter Concert that took place last month. She shares how the auditorium was completely packed and filled with excitement as students in choir and band took the stage. She acknowledges Choir Director, Emma Christensen, and Band Director, Aaron Smith for the unforgettable night of talent and energy. She gives kudos to the students as well for their work on the concert and for their beautiful music.

Jennifer lastly announces the recipients of the Lebanon School Foundation's teacher mini grants, with a total of \$5,020 awarded to support innovative educational projects and initiatives in the district – recipients named on the slideshow. In addition, LHS teacher Leah Rainey, was awarded \$2,550 from the Foundation's Gene Hartl Fund to offset the cost of student pharmacy and EMT

testing, which supports the students in pursuing valuable career certifications. Jennifer notes that at the end of the year she will present a slideshow sharing what each of the teachers did with their grant dollars. She congratulates the grant recipients and thanks the Foundation and its supporters for investing in the success of the district's students and teachers.

Last but not least, Jennifer shares that January is National School Board Appreciation Month. Each Board Member received a box of cinnamon rolls from Kolache Bakery, with a note—"You play an important *roll*", a \$50 certificate to the FFA Plant Sale in the Spring for adult Board Members, and Students Board Members also received a fancy water bottle in each of their favorite colors. Appreciation is shared to all of LCSD's Board Members.

7. PUBLIC COMMENTS

No public comments were made.

8. ADJOURNMENT

There being no further business before the Board, the meeting was adjourned at 7:02 PM.

Tom Oliver, Board Chair

Jennifer Meckley, Superintendent

Agenda Item 11

Consent Agenda

B. January 23, 2025 Board
Meeting Minutes



**LEBANON COMMUNITY SCHOOL DISTRICT
SPECIAL SCHOOL BOARD MEETING
JANUARY 23, 2025
IMMEDIATELY FOLLOWING EXECUTIVE SESSION**

Via Zoom

SPECIAL MEETING MINUTES

| | |
|--|--|
| <u>BOARD MEMBERS PRESENT:</u> Tom Oliver, Chair Nichole Piland, Vice Chair Aubree Molina, Member Clyde Rood, Member Melissa Baurer, Member | <u>EXECUTIVE STAFF PRESENT:</u> Jennifer Meckley, Superintendent Kim Grousbeck, HR Director |
|--|--|

The meeting minutes were recorded by Executive Secretary Jessica Woody.

1. ACTION TO BE TAKEN BASED ON DISCUSSION IN EXECUTIVE SESSION

Board Chair, Tom Oliver, called the meeting to order at 5:37 PM.

Nichole motions to take no action on the public complaint filed with the Board and to delegate the authority to the Board Chair to respond to the complaint. Melissa seconds the motion, and with no further discussion and all approved, the motion passes.

2. BARGAINING UPDATE

Jennifer provides a bargaining update to the Board, sharing that the district is getting ready to start bargaining in the first week of February, with both classified and certified. She explains that the district wanted to ensure that a Board member was on each bargaining team, establishing that Tom will be on the certified team and Nichole will be on the classified team. She also explains that the first meeting will consist of ground rules and discussion regarding which articles will be opened. The future bargaining meeting dates are to be determined.

3. FIRST READING POLICY UPDATE

Jennifer explains to the Board that updates were received from Linn County Elections Office regarding the zoning map, and changes were made to the policy to reflect those updates. She also explains that the district is asking that the Board approve this policy with only a first reading, to ensure that the policy is up to date before elections open up on February 8th.

Discussion takes place regarding the map being provided in a digital format.

Nichole motions to approve policy BBB as presented with only a first reading, and Melissa seconds the motion. All in favor with a unanimous vote, policy BBB is approved with no second reading required.

4. ADJORNMENT

There being no further business before the Board, the meeting was adjourned at 5:47 PM.

Tom Oliver, Board Chair

Jennifer Meckley, Superintendent

Agenda Item 11

Consent Agenda

C. First Reading Policy Updates

February 2025 POLICY UPDATES – REVIEW AND RECOMMENDATIONS

We will be removing policies AC-AR(1 and 2), GBN/JBA-AR and JBN/GBA -AR (1 and 2) and JFE from the policy approval process due to the following guidance from OSBA:

On January 9th, 2025, a federal district court judge in Kentucky issued a [decision](#) invalidating the 2024 updates to the Title IX regulations. This ruling invalidates the rules that went into effect on August 1, 2024. Presumably, this means that the previous rules (effective in 2020) remain in effect.

OSBA released updated policies on these topics in the November 2024 update. Due to this court decision, OSBA recommends districts, ESDs, charter schools and community colleges do not update the following policies:

- AC-AR(1): Discrimination or Civil Rights Complaint Procedure;
- AC-AR(2): Sex-Based Discrimination Under Title IX;
- GBN/JBA and JBA/GBN: Sexual Harassment;
- GBN/JBA-AR(1) and JBA/GBN-AR(1): Sexual Harassment Complaint Procedure;
- GBN/JBA-AR(2) and JBA/GBN-AR(2): Federal Law (Title IX) Sexual Harassment Complaint Procedure; and
- JFE: Pregnant and/or Parenting Students.

This means that previous versions of these policies remain in effect (unless action has already been taken to remove or update them). The OSBA Policy Department will be issuing additional information regarding updates to these policies and administrative regulations.

One of the key provisions of the 2024 rules was the interpretation of "sex-based discrimination" to include gender identity and sexual orientation. This decision struck down this interpretation. However, Oregon law has prohibited discrimination based on sexual orientation and gender identity for several years ([ORS 659.850](#)).

| Code | Title | OSBA Recommendation | DO Staff Lead(s) | Changes/DO Staff Comments | Recommended Adoption? (Yes/No) |
|-------------------|-------------|---------------------|------------------|---|--------------------------------------|
| JHCD JHCD - AR | Medications | Required | Jen, Nurses | Significant changes were made to rules around medication administration and student self-administration in HB 2002, HB 2395, and SB 1552. | Delete prior versions and adopt new. |

| | | | | | |
|----------------------------------|--|--------------------|---------------|--|---|
| GCBDA/GDBDA GCBDA/GDBDA-AR(1) | Family and Medical Leave | Highly Recommended | Kim Grousbeck | Changes in Oregon law regarding leave. SB 1515 | Delete prior version and adopt new. Yes |
| GCBDC/GDBDC GCBDC/GDBDC-AR | Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave | Highly Recommended | Kim Grousbeck | Changes in Oregon law regarding leave. SB 1515 | Yes |
| IIA | Instructional Materials | Highly Recommended | Jen/Bill | OSBA policy staff met with a work group to update current policies. | Delete prior versions and adopt new. |
| JEC | School Admission and Open Enrollment | Highly Recommended | Jen | Updating policy to reflect a requirement of proof of address during registration | Yes |
| IIA- AR1 | Instructional Materials | Optional | Jen/Bill | OSBA policy staff met with a work group to update current policies. | Delete prior versions and adopt new. |
| IIA-AR2 | Reconsideration of Core Instructional Materials | Optional | Jen/Bill | OSBA policy staff met with a work group to update current policies. | Delete prior versions and adopt new. |
| IIA-AR3 | Reconsideration of Supplemental Instructional Materials | Optional | Jen/Bill | OSBA policy staff met with a work group to update current policies. | Delete prior versions and adopt new. |
| IIA-AR4 | Reconsideration of School or Classroom Library Materials | Optional | Jen/Bill | OSBA policy staff met with a work group to update current policies. | Yes |
| IIA - AR5 | Request for Reconsideration of Instructional or Library Materials Form | Optional | Jen/Bill | OSBA policy staff met with a work group to update current policies. | Yes |



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Annual Convention

Nov. 7-9, 2024
Portland, OR

Watch for information
coming soon for a
Policy Update
webinar

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AC – Nondiscrimination and Civil Rights, Required
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IIA - Instructional Materials**, Highly Recommended, *New*
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IIA-AR(2) - Reconsideration of Core Instructional Materials, Optional, *New*
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IKFB - Graduation Exercises, Optional
IKJ – Artificial Intelligence, Optional, *New*
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JHCD/JHCDA - Medications**/*, Delete
JHCD/JHCDA-AR - Medications**/*, Delete

Policy Update is a
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This publication is designed to provide accurate and authoritative information regarding the subject matter covered. It is furnished with the understanding that policies should be reviewed by the district's legal counsel.

TITLE IX AND CIVIL RIGHTS COORDINATORS

Summary

The U.S. Department of Education recently released amendments to the Title IX regulations. These regulations went into effect on August 1, 2024 and made significant changes to complaint procedures for discrimination on the basis of sex. The previous version of these regulations primarily addressed sex-based harassment. With this change, AC-AR(2) – Discrimination Complaint Procedure has been created to provide additional guidance when handling sex-based discrimination under the Title IX regulations. Board policy GBN/JBA – Sexual Harassment still addresses sexual harassment under Oregon law, but GBN/JBA-AR(1) – Sexual Harassment Complaint Procedure and GBN/JBA-AR(2) – Federal Law (Title IX) Sexual Harassment Procedure are both recommended for deletion in lieu of revised AC-AR(1) – Discrimination or Civil Rights Complaint Procedures and new AC-AR(2) – Sex-Based Discrimination under Title IX.

There are multiple cases regarding the Title IX regulations in the federal courts, with at least one of them issuing an injunction. This injunction applies to some schools in some Oregon districts, but not all. This injunction does not prohibit the district from implementing the new regulations or these policies. Districts in which the injunction applies are encouraged to work with legal counsel on implementation.

Additionally, the Oregon State Board of Education recently adopted rules implementing ORS 332.505 regarding civil rights coordinators. These rules outline policy and practice requirements. Additional language has been added to AC – Discrimination and Civil Rights and AC-AR(1) – Discrimination or Civil Rights Complaint Procedures.

Collective Bargaining Impact

None, however, notice of nondiscrimination must be provided to unions and professional organizations holding collective bargaining or professional agreements with the district.

Local District Responsibility

The district should recommend board adoption of revised policies and reissue any updated administrative regulations to the Board for review.

Policy(ies) and ARs Impacted by these Revisions

AC – Nondiscrimination and Civil Rights, Required
AC-AR(1) – Discrimination or Civil Rights Complaint Procedure, Required
AC-AR(2) – Sex-Based Discrimination Under Title IX, Highly Recommended, *New*
GBN/JBA – Sexual Harassment, Required
GBN/JBA-AR(1) – Sexual Harassment Complaint Procedures, Delete
GBN/JBA-AR(2) – Federal Law (Title IX) Sexual Harassment Procedure, Delete
JBA/GBN – Sexual Harassment, Required
JBA/GBN-AR(1) – Sexual Harassment Complaint Procedures, Delete
JBA/GBN-AR(2) – Federal Law (Title IX) Sexual Harassment Procedure, Delete
JFE – Pregnant and/or Parenting Students**, Required
JFE-AR – Individualized Plan for Pregnant and/or Parenting Students, Optional

LEAVE

Summary

There continues to be significant changes in Oregon law regarding leave. This includes changes from SB 1515 (2024) and numerous rule changes to match.

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The biggest change governs what conditions qualify for leave taken through the Oregon Family Leave Act (OFLA) and Paid Family and Medical Leave Insurance (PFMLI). While these leave allotments used to run concurrently in many situations, they now cannot be taken concurrently.

Included in this update are versions of GCBDA/GDBDA and GCBDA/GDBDA-AR(1) for districts with 50 or more employees (Version 1) and versions for districts with between 25 and 50 employees (Version 2).

Updates to the remaining GCBDA/GDBDA-ARs will come in future updates.

Collective Bargaining Impact

Review existing collective bargaining agreements for any bargained benefits and their impact.

Local District Responsibility

Review and adopt changes to policy and review updated administrative regulations governing leaves.

Policy(ies) and ARs Impacted by these Revisions

GCBDA/GDBDA – Family and Medical Leave * (Version 1), Highly Recommended
GCBDA/GDBDA-AR(1) – Family and Medical Leave * (Version 1), Highly Recommended
GCBDA/GDBDA – Family Leave * (Version 2), Highly Recommended
GCBDA/GDBDA-AR(1) – Family Leave * (Version 2), Highly Recommended
GCBDC/GDBDC – Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave) *, Highly Recommended
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GCBDF/GDBDF-AR – Paid Family and Medical Leave Insurance (PFMLI), Highly Recommended

INSTRUCTIONAL, SUPPLEMENTAL, SCHOOL LIBRARY, AND CLASSROOM LIBRARY MATERIALS

Summary

OSBA policy staff worked collaboratively with a work group comprised of school district and ESD staff and professionals from the State Library of Oregon and Intellectual Freedom Committee. The results of this work group culminated in the newly revised proposed sample policy and associated administrative regulations published in this *Policy Update*.

If the district has adopted policy and any associated administrative regulations on the topic of instructional materials, consider the new proposed samples.

Collective Bargaining Impact

None

Local District Responsibility

Consider the new proposed highly recommended policy IIA – Instructional Materials** for board adoption and decide whether any of proposed administrative regulations support local practices and submit to the Board for review. The administrative regulations are proposed as

is for best practices. *If the district has similar coding or existing policy or administrative regulations, consider they may need to be deleted/rescinded with coordination of any new adoptions.*

Policy(ies) and ARs Impacted by these Revisions

IIA - Instructional Materials**, Highly Recommended, *New*

IIA-AR(1) - Instructional Materials, Optional, *New*

IIA-AR(2) - Reconsideration of Core Instructional Materials, Optional, *New*

IIA-AR(3) - Reconsideration of Supplemental Instructional Materials, Optional, *New*

IIA-AR(4) - Reconsideration of School or Classroom Library Materials, Optional, *New*

IIA-AR(5) - Request for Reconsideration of Instructional or Library Materials Form, Optional, *New*

IIA-AR(6) - Independent Adoption of Core Instructional Materials, Optional, *New*

GRADUATION REQUIREMENTS

Summary

There are several recommended changes to policy IKF – Graduation Requirements**.

Senate Bill (SB) 992 (2023) replaced the “Alternative Certificate” with a “Certificate of Attendance.”

Additionally, SB 3 (2023) added one-half credit each of higher education and career path skills and personal financial education to the diploma and the modified diploma, therefore, reducing the number of elective credits by 1 to maintain the 24 credits. Both of these are effective for students who began grade 9 in the 2023-2024 school year.

The State Board of Education adopted the half credit for civics passed in SB 513 (2021) into OAR 581-022-2000. This is effective for students who began grade 9 in the 2022-2023 school year. Additional rules adopted by the State Board affect a variety of changes in policy which include language on additional credit requirements, Essential Skills, and updated parent notice requirements.

Also of note is the requirement for a district board to define criteria for the issuance of a certificate of attendance to a student in their district when they do not satisfy the requirements to receive a diploma.

OSBA still anticipates additional rules (which may affect this policy) resulting from passage of House Bill 4137 (2024) and affecting ORS 329.451; the bill creates a path for students who have completed an International Baccalaureate program to satisfy graduation requirements. More to come.

Collective Bargaining Impact

None

Local District Responsibility

Review existing policy, revise as needed, and readopt required policy IKF – Graduation Requirements**. There were minor changes in IKFB – Graduation Exercises If this policy is present in the board’s policy manual, review existing policy, revise as needed and readopt. The changes to JECA – Admission of Resident Students** are primarily the replacement of ‘alternative certificate’ with ‘certificate of attendance’.

Policy(ies) and ARs Impacted by these Revisions

IKF - Graduation Requirements**, Required

IKFB - Graduation Exercises, Optional

JECA - Admission of Resident Students**, Highly Recommended

ARTIFICIAL INTELLIGENCE

Summary

Artificial intelligence and generative artificial intelligence are the most recent additions to technology tools available to education. The purpose of this new model sample policy is to facilitate actions regarding artificial intelligence. Many OSBA members have developed statements, policies, or positions, or have responsible use agreement language that includes related content; this policy is not intended to replace that language. The Oregon Department of Education (ODE) has [Educational Technology](#) resources which include several on artificial intelligence.

Collective Bargaining Impact

None

Local District Responsibility

Review the available optional model sample policy and decide whether it is beneficial to adopt.

Policy(ies) and ARs Impacted by these Revisions

IKJ – Artificial Intelligence, Optional, *New*

MEDICATIONS

Summary

There were a host of changes in Oregon law and administrative rules around administration of medication to students and for student self-administration in a school/district setting. This includes changes from House Bill 2002 and 2395 passed in the 2023 Legislature; from Senate Bill 1552 passed in the 2024 Legislature affecting statute in ORS 339.866 - 339.871; and rules on administration of medication in OAR 581-021-0037 which include new rules on short-acting opioid antagonist.

The Oregon Department of Education has put together some additional resources [Opioid Overdose Information and Resources](#) which include a template letter to support communication with parents and other toolkits. Other resources on medications in schools are [here](#).

The resulting changes are quite extensive and therefore the model policy and administrative regulation are presented without showing tracked changes.

Collective Bargaining Impact

None

Local District Responsibility

Review and adopt changes to policy and administrative regulation governing administration of medications.

Policy(ies) and ARs Impacted by these Revisions

JHCD - Medications**/*, Required, *New*

JHCD-AR - Medications**/*, Required, *New*

JHCD/JHCDA - Medications**/*, Delete

JHCD/JHCDA-AR - Medications**/*, Delete

ABOUT *POLICY UPDATE*

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GBNAA/JHFF - Suspected Sexual Conduct with Students and Reporting Requirements *, Required
GCAA - Standards for Competent and Ethical Performance of Oregon Educators, Optional
JHFF/GBNAA - Suspected Sexual Conduct with Students and Reporting Requirements *, Required

DEFINITION OF "STUDENT" FOR MATTERS RELATED TO SEXUAL CONDUCT

Summary

House Bill 4160 (2024) changed the definition of student; changing a student who left school or graduated from high school “within 90 days” to “within one calendar year”, and is in effect as of July 1, 2024 and is included in the recommended revisions.

Collective Bargaining Impact

None

Local District Responsibility

Adopt updated language in required policy GBNAA/JHFF - Suspected Sexual Conduct with Students and Reporting Requirements * and adopt the updated definition in optional policy GCAA – Standards for Competent and Ethical Performance of Oregon Educators if present in the board’s manual.

Policy(ies) and ARs Impacted by these Revisions

GBNAA/JHFF - Suspected Sexual Conduct with Students and Reporting Requirements *, Required
GCAA - Standards for Competent and Ethical Performance of Oregon Educators, Optional
JHFF/GBNAA - Suspected Sexual Conduct with Students and Reporting Requirements *, Required

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OSBA Model Sample Policy

Code: JHCD
Adopted:

Medications**/*

{Required policy. The requirement for policy comes from ORS 339.866 (2).}

The district recognizes administering a medication to a student and/or permitting a student to administer a medication to themselves, may be necessary to allow the student to attend school. Therefore, the district allows medication, including injectable medications, to be administered to a student by designated personnel and the administration of medication by a student to themselves without assistance from designated personnel, subject to criteria established by the district and in accordance with Oregon law.

The district shall designate personnel authorized to administer medications to students. Medications, including injectable medications, may be administered by designated district personnel as part of a formal delegation by a registered nurse. Annual training shall be provided to designated personnel in accordance with law. The training will align with the ODE Medication Administration Training and include discussion of this policy, procedures and materials, including but not limited to, procedures outlined in administrative regulation JHCD-AR - Medications.

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

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

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

The district may revoke permission given to a student to self-administer medication if the student does not responsibly self-administer the medication or abuses the use of the medication, as determined by district personnel.

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

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

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

[¹] A non-injectable short-acting opioid antagonist may be administered to any student or other individual by district personnel (whether or not they have received training on administering medications) on district premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an opioid overdose.

A school administrator, teacher or other school employee, may administer a short-acting opioid antagonist to a student who experienced or is experiencing an opioid overdose without written permission and instructions of the student's parents or guardian.]

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

The superintendent shall develop administrative regulations to meet the requirements of law and the implementation of this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 339.866 - 339.871](#)

[ORS 433.800 - 433.830](#)

[ORS 689.800](#)

[OAR 166-400-0010\(17\)](#)

[OAR 166-400-0060\(29\)](#)

[OAR 333-055-0000 - 0035](#)

[OAR 581-021-0037](#)

[OAR 581-022-2220](#)

[OAR 851-047-0000 - 0030](#)

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

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.

House Bill 1552 (2024).

¹ {The district is not required to provide or administer this medication. If the district is going to provide for, and administer this medication, this policy language is required. If the district does not intend to provide or administer this medication, there is no requirement to include this language in this policy.}

OSBA Model Sample Administrative Regulation

Code: JHCD-AR
Adopted:

Medications**/*

{Required administrative regulation. The requirement comes from ORS 339.866 (2).}

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

1. Definitions¹

- a. ["Administer" means the direct application of a drug or device whether by injection, inhalation, ingestion, or any other means, to the body of a patient or research subject by: (1) a practitioner or the practitioner's authorized agent; or (2) the patient or research subject at the direction of the practitioner. (ORS 689.005)]
- b. "Adrenal crisis" means a sudden, severe worsening of symptoms associated with adrenal insufficiency, such as severe pain in the lower back, abdomen or legs, vomiting, diarrhea, dehydration, low blood pressure or loss of consciousness. (ORS 433.800)
- c. "Adrenal insufficiency" means a hormonal disorder that occurs when the adrenal glands do not produce enough adrenal hormones. (ORS 433.800)
- d. "Asthma" means a chronic inflammatory disorder of the airways that requires ongoing medical intervention. (ORS 339.866)
- e. "Delegation" means a formal delegation of a nursing procedure by a registered nurse to district personnel in accordance with the Oregon Nurse Practice Act. (OAR Chapter 851)
- f. "Designated personnel" means the school personnel designated and trained to administer medication pursuant to district policy and procedure.
- g. "Medication" means medication that is not injected; premeasured doses of epinephrine that are injected; medication that is available for treating adrenal insufficiency; and Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug. "Medication" also means any prescription for bronchodilators or autoinjectable epinephrine prescribed by a student's Oregon licensed health care professional for asthma or severe allergies. "Medication" does not include nonprescription sunscreen. (ORS 339.866; ORS 339.867)
- h. "Nonprescription medication" means nonprescription drugs as defined in ORS 689.005, which means drugs that may be sold without prescription and that are prepackaged for use by the consumer and labeled in accordance with the requirements of the statutes and regulations of this state and the federal government. (OAR 581-021-0037)
- i. "Notice of a diagnosis of adrenal insufficiency" means written notice to the district from the parent or guardian of a student who has been diagnosed as adrenal insufficient with a copy of an order from the student's primary care provider that includes the student's diagnosis, description of symptoms indicating the student is in crisis, prescription for medication to treat

¹ There are several laws that apply to medications in schools. Some of these laws have unique definitions that may apply in specific situations. If the applicable law uses a definition that varies from the definition here, use the definition in the law.

adrenal insufficiency crisis, and instructions for follow-up care after medication to treat adrenal insufficiency crisis has been administered. (OAR 581-021-0037)

- j. ["Opioid overdose" means a medical condition that causes depressed consciousness, depressed respiratory function or the impairment of vital bodily functions as a result of ingesting opioids. (ORS 689.800)]
- k. "Prescriber"² means a "practitioner" as defined in ORS 689.005, which means a person licensed and operating within the scope of such license to prescribe, dispense, conduct research with respect to or administer drugs in the course of professional practice or research: (a) in this state; or (b) in another state or territory of the U.S. if the person does not reside in Oregon and is registered under the federal Controlled Substances Act. (OAR 581-021-0037)
- l. "Prescription medication" means a "prescription drug" as defined in ORS 689.005, which means a drug that is: required by federal law, prior to being dispensed or delivered, to be labeled with "Caution: Federal law prohibited dispensing without prescription" or "Caution: Federal law restricts this drug to use by or on the order of a licensed veterinarian"; or required by any applicable federal or state law or regulation to be dispensed on prescription only or is restricted to use by practitioners only.
- m. "Severe allergy" means a life-threatening hypersensitivity to a specific substance such as food, pollen, or dust. (ORS 339.866)
- n. "Short-acting opioid antagonist" means any short-acting drug approved by the U.S. Food and Drug Administration for the complete or partial reversal of an opioid overdose. (ORS 689.800)

2. Designated Staff/Training

- a. Medications, including injectable medications, may be administered by trained personnel as part of a formal delegation by a registered nurse.
- b. The principal, in consultation with the school nurse, will designate district personnel authorized to administer prescription or nonprescription medication to a student which takes into account when the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school-or district-sponsored activities, and may include when a student is in a before-school or after-school care program on school-owned property when required by law. The principal will supervise and ensure building and activity practices and procedures are consistent with the requirements of law, rules, policy and this administrative regulation.
- c. The district will provide staff who are designated personnel to administer prescription or nonprescription medication access to a school nurse.
- d. The principal will ensure the annual training required by Oregon law is provided to designated district personnel. Training must be conducted by a qualified trainer, which is a person who is familiar with the delivery of health services in a school setting and who is either a registered nurse licensed by the Oregon State Board of Nursing or a prescriber. District personnel designated to administer epinephrine, glucagon, and medication to treat adrenal insufficiency shall be trained using related training developed by the Oregon Health Authority (OHA). The first training and every third training thereafter shall be provided in-person³. During

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

³ An online training may qualify as "in-person" when these measures are met: content is provided via synchronous, interactive online sessions with a trainer and learners visible on screen; trainers must be licensed and work within their scope of practice;

- subsequent years, designated district personnel may complete an online training so long as a trainer is available following the training to answer questions and provide clarification.
- e. The training for district personnel will provide an overview of applicable provisions of Oregon law, administrative rules, district policy and administrative regulations and include, but not be limited to, discussion of the following: safe storage, administration, handling and disposing of medications; accessibility of medication during an emergency; record keeping; whether response to medication should be monitored by designated personnel and the role of designated personnel in such monitoring; emergency medical response procedures following administration of the medication; confidentiality of health information; and assessment of gained knowledge. Training as recommended and/or approved by ODE will be used.
 - f. The district shall maintain documentation of district personnel's completion of training in accordance with OAR 166-400-0010.

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

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

4. Administering Short-Acting Opioid Antagonists

[⁴] A short-acting opioid antagonist may be administered by any district personnel⁵ to any student or other individual, on school premises who the individual administering the short-acting opioid antagonist believes in good faith is experiencing an overdose of an opioid drug.

The [principal] [or ~~school~~] [district] nurse] shall immediately notify the parent or guardian of a minor student enrolled in a school within the district when a short-acting opioid antagonist is administered to the student while at school, on school property under the jurisdiction of the district or at any activity under the jurisdiction of the district.]

The district shall provide to the parent or legal guardian of each minor student enrolled in a school in the district information regarding short-acting opioid antagonists. The information will include at least:

- a. A description of short-acting opioid antagonists and their purpose;
- b. A statement regarding, in an emergency situation, the risks of administering to an individual a short-acting opioid antagonist and the risks of not administering to an individual a short-acting opioid antagonist;
- c. A statement identifying which schools in the district, if any, have short-acting opioid antagonists, and the necessary medical supplies to administer short-acting opioid antagonists, onsite and available for emergency situations; and

and include in-person, skills demonstration for training developed by the Oregon Health Authority for epinephrine, glucagon, and for medication to treat adrenal insufficiency.

⁴ {If the district plans to provide for, and administer a short-acting opioid antagonist, this bracketed language is highly recommended. If the district does not intend to provide and/or administer this medication, there is no requirement to include this language.}

⁵ Including district personnel who have not received medication administration training.

- d. A statement that a representative of the district may administer a short-acting opioid antagonist to a student in an emergency if the student appears to be unconscious and experiencing an opioid overdose.

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

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

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal of the school the student attends will designate one or more district personnel to receive training and be responsible for administering the medication to treat adrenal insufficiency to a student in the event the student exhibits symptoms the district personnel believe in good faith indicate the student is experiencing symptoms of adrenal crisis;
- b. The designated personnel will successfully complete required training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis;
- c. The student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
- d. The district will develop an individualized health care plan for the student;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available district staff member will immediately call 911 and the student's parent or guardian.

6. Administering Medication to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
 - (1) A written request for designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
 - (a) The written permission of the student's parent or guardian; and
 - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions from the prescriber, if any; and
 - (vii) Signature of the prescriber.

The prescription medication is provided in the original prescription packaging by the student's parent or guardian. The prescription label prepared by a pharmacist at the direction of the prescriber, will be sufficient to meet this requirement if it contains the information listed in (i)-(vi) above.

- (2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:
- (a) The nonprescription medication is necessary for the student to remain in school;
 - (b) The nonprescription medication is:
 - (i) Provided in the original manufacturer's container by the student's parent or guardian; or
 - (ii) Is part of the district's stock medication program in compliance with the Oregon Board of Pharmacy rules including OAR 855-035-0005.
 - (c) The written instruction and permission from the student's parent or guardian for the administration of the nonprescription medication⁶ includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions, if any; and
 - (vii) Signature of the student's parent or guardian.

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

- (d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.

⁶ For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 6.a.(2)(d).

- b. The principal or designee will require an individualized health care plan or allergy plan be developed for every student with a need to manage asthma or a known life-threatening allergy. A plan will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic responses, and include provisions for administering medication and/or responding to emergency situations while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity;
- c. A student being administered a medication may be monitored by designated personnel to monitor the student's response to the medication;
- d. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- e. It is the student's parent or guardian's responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
- f. It is the student's parent or guardian's responsibility to ensure that the school is informed in writing of any changes in medication instructions;
- g. In the event a student refuses medication, the parent or guardian will be notified immediately. No attempt will be made to administer medication to a student who refuses a medication;
- h. Any error in administration of a medication will be reported to the parent or guardian immediately and documented on a medication administration record. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;
- i. Medication shall not be administered until the necessary permission form and written instructions have been submitted and received as required by the district.

7. Administration of Medication by a Student to Themselves

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

- (2) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication⁷ and must have:
- (a) The written permission of the student's parent or guardian;
 - (b) The student's name affixed to the manufacturer's original container; and
 - (c) The permission to self-administer medication from a building administrator.
- (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:
- (a) The written permission of the student's parent or guardian; and
 - (b) A written order from the student's prescriber that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school, at a district-sponsored activity, under the supervision of district personnel, or in transit to or from school or district-sponsored activities;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.
- b. A determination will be made by the district on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;
- c. A student may have in their possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
- d. The sharing and/or borrowing by a student of any medication with another student is strictly prohibited⁸;
- e. The district personnel will request backup medication, when the medication is to treat a student's asthma or severe allergy emergency, from the student's parent or guardian. Backup medication, if provided by a student's parent or guardian, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
- f. A student shall not administer medication to themselves until the necessary permission form and written instructions have been submitted as required by the district;
- g. The permission for a student to administer medication to themselves may be revoked if the student does not responsibly self-administer the medication or abuses the use of the medication as determined by district personnel;
- h. A student may be subject to discipline, up to and including expulsion, as appropriate for violations of these procedures;

⁷ For nonprescription medication that is not approved by the Food and Drug Administration (FDA), see requirements in 7.a.(3).

⁸ [Except for short-acting opioid antagonists.]

- i. A student permitted to administer medication to themselves may be monitored by designated personnel to monitor the student's response to the medication[.] [;]
- j. [The district allows the application of and use by students of nonprescription sunscreen, including sunscreen that contains para-aminobenzoic acid, without any required documentation from a licensed health care professional per ORS 339.874.]

8. Handling, Monitoring and Safe Storage of Medication Supplies for Administration of Medication

- a. Any medication must be delivered to the school in its original manufacturer's or current prescription container, accompanied by the permission form and written instructions, as required above.
- b. Prescription medication must always be the most current prescription and kept in the original, labeled container.
- c. Nonprescription medication must be kept in original manufacturer's bottle or box.
- d. [Never administer medication sent to school in unlabeled containers.]
- e. [Never repackage medication into a plastic bag or other container for any reason.]
- f. [Medication in any form categorized as a sedative, stimulant, anti-convulsive, narcotic analgesic or psychotropic medication will be counted or measured by designated personnel or parent or guardian in the presence of another district employee upon receipt [and initialed by the two individuals who counted or witnessed the procedure], documented in the student's medication administration record (MAR) and routinely monitored during storage and administration. Any discrepancies will be reported to the ~~[school]~~ [district] nurse or principal immediately and documented in the student's MAR. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.]
- g. Designated personnel will follow the written instructions of the prescriber and the student's parent or guardian, and training guidelines as may be recommended by ODE for administering all forms of prescription and/or nonprescription medications.
- h. [Medication will be secured as follows:
 - (1) Nonrefrigerated medications will be stored in a locked cabinet, drawer or box in a secure area;
 - (2) Medications requiring refrigeration will be stored in a locked box in a refrigerator or in a separate refrigerator used solely for the storage of medication in a secure area;
 - (3) Access to medication storage keys will be limited to the principal and designated personnel.]
- i. [Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.]
- j. When medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian immediately.

9. Emergency Response

- a. Designated personnel will immediately call 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects and allergic reactions, including the administration of epinephrine. The parent or guardian[, ~~[school]~~ [district] nurse] and principal will be notified immediately.
- b. Adverse reactions which result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately.

- c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.
- d. Any available staff will immediately call 911 when a short-acting opioid antagonist is administered to any student or other individual on district premises.

10. Disposal of Medications

- a. [Medication not picked up by the student's parent or guardian, at the end of the school year or within [five] school days of the end of the medication period, whichever is earlier, will be disposed of by designated personnel in the presence of another school employee. The medication may be disposed through a designated drug take-back collection program or in a nonrecoverable fashion as follows:
 - (1) Medication will be removed from its original container and personal information will be destroyed;
 - (2) Mix with an undesirable substance, e.g., coffee grounds, used cat litter;
 - (3) Place in a plastic bag or other sealable container, e.g., such as an empty plastic container; and
 - (4) Place the sealed container with the mixture in the trash as close to garbage pickup time as possible, to prevent theft and misuse.]
- b. [Prescriptions will never be flushed down the toilet or drain or burnt with other waste.]
- c. [Sharps and glass will be disposed of in accordance with state guidelines.]
- d. [All medication will be disposed of by designated personnel following DEQ guidelines and documented on the student's MAR as described below.]

11. Transcribing, Recording and Record Keeping

- a. A medication administration record (MAR) will be maintained for each student administered medication by the district. [The MAR will be in paper⁹ or electronic form and will include, but not be limited to:
 - (1) The full name of the student, date of birth, name of medication, dosage, method of administration, date and time of administration, frequency of administration and the name of the person administering the medication;
 - (2) Student refusals of medication;
 - (3) Errors in administration of medication;
 - (4) Incidents of emergency and minor adverse reaction by a student to medication;
 - (5) Discrepancies in medication supply;
 - (6) Disposal of medication including date, quantity, manner in which the medication was destroyed and the signature of the staff involved.]
- b. A MAR for medication administered as part of an IEP goal should be maintained in the IEP record at the end of each school year.

⁹ If a paper record is kept, the record will be documented in blue or black ink, and never in pencil or with use of white-out.

- c. All records relating to administration of medications, including permissions and written instructions, will be maintained. Records will be retained in accordance with applicable provisions of OAR 166-400-0010(17) and OAR 166-400-0060(29).
- d. All records relating to the training of designated district personnel will be maintained by the district in accordance with applicable provisions of OAR 166-400-0010.
- e. Student health information will be kept confidential. Access shall be limited to those designated personnel authorized to administer medication to students, the student and their parent or guardian. Information may be shared with school personnel with a legitimate educational interest in the student or others authorized by the parent or guardian in writing or others as allowed under state and federal law.

[Non-liability Provisions for Administration of Prescription and Nonprescription Medications and Short-Acting Opioid Antagonists]

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of nonprescription medication, if the school administrator, teacher or other school employee in good faith administers nonprescription medication to a student pursuant to written permission and instructions of the student's parents or guardian.

A school administrator, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the administration of prescription medication, if the school administrator, teacher or other school employee in compliance with the instructions of a physician, physician assistant, nurse practitioner, naturopathic physician or clinical nurse specialist, in good faith administers prescription medication to a student pursuant to written permission and instructions of the student's parents or guardian.

A person may not maintain an action for injury, death or loss that results from acts or omissions of a school administrator, teacher or other school employee during the administration of a short-acting opioid antagonist unless it is alleged and proved by the complaining party that the school administrator, teacher or other school employee was grossly negligent in administering the short-acting opioid antagonist unless other conditions exist and which are outlined in Oregon law in ORS 339.870.

The civil and criminal immunities provided for above do not apply to an act or omission accounting to gross negligence or willful and wanton misconduct.

Non-Liability Provisions for Self-Administration and Autoinjectable Epinephrine

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-administration of medication, as described in ORS 339.866, if the school administrator, school nurse, teacher or other school employee, in compliance with the instructions of the student's Oregon licensed health care professional, in good faith assists the student's self-administration of the medication, if the medication is available to the student pursuant to written permission and instructions of the student's parent, guardian or Oregon licensed health care professional.

A school administrator, school nurse, teacher or other school employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of the use of medication if the school administrator, school nurse, teacher or other school employee in good faith administers autoinjectable epinephrine to a student or other individual with a severe allergy who is unable to self-

administer the medication regardless of whether the student or individual has a prescription for epinephrine.

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

The civil and criminal immunities described above (which are identified in ORS 339.871) do not apply to an act or omission to gross negligence or willful and wanton misconduct.]

DRAFT

Lebanon Community Schools

Code: **JHCD/JHCDA**
Adopted: 12/14/17
Readopted: 4/23/20, 11/10/22

Medications**/*

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

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

Current first-aid and CPR cards are strongly encouraged for designated personnel.

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

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

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

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

A request to the district to administer or allow a student to self-administer prescription medication shall include a signed prescription and treatment plan from a prescriber².

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

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

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

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

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

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

Naloxone or any similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an overdose of an opioid drug.

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

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

A school administrator, school nurse, teacher or other district employee designated by the school administrator is not liable in a criminal action or for civil damages as a result of a student's self-

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

³Subject to ORS 109.610, 109.640 and 109.675.

administration of medication, as described in Oregon Revised Statute (ORS) 339.866, if that person in good faith and pursuant to state law, assisted the student in self-administration of the medication.

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

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

The superintendent shall develop administrative regulations as needed to meet the requirements of law, and the implementation of this policy.

END OF POLICY

Legal Reference(s):

[ORS 109.610](#)
[ORS 109.640](#)
[ORS 109.675](#)
[ORS 332.107](#)
[ORS 339.866 to -339.871](#)
[ORS 433.800 to -433.830](#)

[ORS 475.005 to -475.285](#)
[OAR 166-400-0010\(17\)](#)
[OAR 166-400-0060\(29\)](#)
[OAR 333-055-0000 to -0115](#)
[OAR 581-021-0037](#)

[OAR 581-022-2220](#)
[OAR 851-047-0030](#)
[OAR 851-047-0040](#)
Senate Bill 665 (2019)

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

OREGON HEALTH AUTHORITY AND OREGON DEPARTMENT OF EDUCATION, *Medication Administration: A Manual for School Personnel*.

Medications**/*

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

1. Definitions

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

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

- i. “Severe allergy” means a life-threatening hypersensitivity to a specific substance such as food, pollen, dust or insect sting.
- j. “Asthma” means a chronic inflammatory disorder of the airways that requires ongoing medical intervention.
- k. “Designated personnel” means the school personnel designated to administer medication pursuant to district policy and procedure.

2. Designated Staff/Training

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

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

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

4. Administering Naloxone or Other Similar Medication to a Student or Other Individual

A premeasured dose of Naloxone or any other similar medication that is in any form available for safe administration and that is designed to rapidly reverse an overdose of an opioid drug may be administered by trained, designated personnel to any student or other individual on school premises who the person believes in good faith is experiencing an opioid overdose.

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

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

- a. Upon notice of a diagnosis of adrenal insufficiency, as defined in Oregon Administrative Rule (OAR) 581-021-0037, the building principal will designate one or more school personnel to be responsible for administering the medication to treat adrenal insufficiency;
- b. The designated personnel will successfully complete training to administer medication to treat a student who has adrenal insufficiency and is experiencing symptoms of adrenal crisis in accordance with the rules adopted by the Oregon Health authority;
- c. The student or the student's parent or guardian must provide adequate supply of the student's prescribed medication to the district;
- d. The district will require the development of an individualized health care plan for the student that includes protocols for preventing exposures to allergens, and establishes if or when a student may self-carry prescription medication when the student has not been approved to self-administer medication;
- e. In the event that a student experiences symptoms of adrenal crisis and the designated personnel determines the medication to treat adrenal insufficiency should be administered, any available staff member will immediately call 911 and the student's parent or guardian.

6. Administering Medications to a Student

- a. A request to permit designated personnel to administer medication to a student may be approved by the district and is subject to the following:
 - (1) A written request for t designated personnel to administer prescription medication to a student, if because of the prescribed frequency or schedule, the medication must be given while the student is in school, at a school-sponsored activity, while under the supervision of school personnel and in transit to or from school or a school-sponsored activity, must be submitted to the school office and shall include:
 - (a) The written permission of the student's parent or guardian or the student if the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
 - (b) The written instruction from the prescriber for the administration of the medication to the student that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions from the prescriber, if any; and
 - (vii) Signature of the prescriber.

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

(2) A written request for designated personnel to administer nonprescription medication to a student must be submitted to the school office and is subject to the following:

- (a) The nonprescription medication is necessary for the student to remain in school;
- (b) The nonprescription medication is provided in the original manufacturer's container by the parent or guardian of the student;
- (c) The written instruction from the student's parent or guardian for the administration of the nonprescription medication includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Method of administration;
 - (iv) Dosage;
 - (v) Frequency of administration;
 - (vi) Other special instructions, if any; and
 - (vii) Signature of the student's parent or guardian.

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

- (d) If the nonprescription medication is not approved by the Food and Drug Administration (FDA), a written order from the student's prescriber is required and will include:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.

- b. An individualized health care and allergy plan will be developed for a student with a known life-threatening allergy and will include protocols for preventing exposures to allergens and procedures for responding to life-threatening allergic reactions while the student is in school, at a school-sponsored activity, while under the supervision of school personnel, in a before-school or after-school care program on school-owned property and in transit to or from school or a school-sponsored activity, and will include a determination on if or when the student may self-carry prescription medication if the student has not been approved to self-administer medication;

- c. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that an adequate amount of medication is on hand at the school for the duration of the student's need to take medication;
- d. It is the student's parent or guardian's, or the student's if the student is allowed to seek medical care without parental consent, responsibility to ensure that the school is informed in writing of any changes in medication instructions;
- e. In the event a student refuses medication, the parent or guardian will be notified immediately, except where a student is allowed to seek medical care without parental consent. No attempt will be made to administer medication to a student who refuses a medication;
- f. Any error in administration of a medication will be reported to the parent or guardian immediately, except where a student is allowed to seek medical care without parental consent and documentation will be made on the district's Accident/Incident Report form. Errors include, but are not limited to, administering medication to the wrong student, administering the wrong medication, dose, frequency of administration or method of administration;
- g. Medication shall not be administered until the necessary permission form and written instructions have been submitted as required by the district.

7. Administration of Medication by a Student to Themselves

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

- (b) The student's name affixed to the manufacturer's original container; and
 - (c) The permission to self-administer medication from a building administrator.
- (3) A student must demonstrate the ability, developmentally and behaviorally, to self-administer nonprescription medication that is not approved by the FDA and must have:
- (a) The written permission of the student's parent or guardian, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675; and
 - (b) A written order from the student's prescriber that includes:
 - (i) Name of the student;
 - (ii) Name of the medication;
 - (iii) Dosage;
 - (iv) Method of administration;
 - (v) Frequency of administration;
 - (vi) A statement that the medication must be administered while the student is in school;
 - (vii) Other special instructions, if any; and
 - (viii) Signature of the prescriber.
- b. The student may have in their possession only the amount of medication needed for that school day, except for manufacturer's packaging that contains multiple dosage, the student may carry one package, such as, but not limited to, autoinjectable epinephrine or bronchodilators/inhalers;
- c. Sharing and/or borrowing of any medication with another student is strictly prohibited;
- d. For a student who has been prescribed bronchodilators or epinephrine, the designated personnel will request that the parent or guardian provide backup medication for emergency use by that student. Backup medication, if provided, will be kept at the student's school in a location to which the student has immediate access in the event the student has an asthma and/or severe allergy emergency;
- e. Upon written request from a parent or guardian, and with a prescriber's written statement that the lack of immediate access to a backup autoinjectable epinephrine may be life threatening to a student, and the location the school stores backup medication is not located in the student's classroom, a process shall be established to allow the backup autoinjectable epinephrine to be kept in a reasonably secure location in the student's classroom;
- f. A student shall not administer medication to themselves until the necessary permission form and written instructions have been submitted as required by the district;
- g. Permission for a student to administer medication to themselves may be revoked if the student violates the Board policy and/or this regulation.
- h. A student may be subject to discipline, up to and including expulsion, as appropriate;
- i. A student permitted to administer medication to themselves may be monitored by designated personnel to monitor the student's response to the medication.

8. Handling, Monitoring, and Safe Storage of Medication Supplies for Administering Medication to Students

- a. Medication administered by designated personnel to a student or self-administered by a student, must be delivered to the school in its original container, accompanied by the permission form and written instructions, as required above.
- b. Medication in capsule or tablet form and categorized as a sedative, stimulant, anticonvulsant, narcotic analgesic or psychotropic medication will be counted by designated personnel in the presence of another district employee upon receipt, documented in the student's medication log and routinely monitored during storage and administration. Discrepancies will be reported to the principal immediately and documented in the student's medication log. For such medication not in capsule or tablet form, standard measuring and monitoring procedures will apply.
- c. Designated personnel will follow the written instructions of the prescriber and the student or the student's parent or guardian and training guidelines as may be recommended by the ODE for administering all forms of prescription and/or nonprescription medications.
- d. Medication will be secured as follows:
 - (1) Non-refrigerated medications will be stored in a locked cabinet, drawer or box used solely for the storage of medication;
 - (2) Medications requiring refrigeration will be stored in a separate refrigerator used solely for the storage of medication;
 - (3) Access to medication storage keys will be limited to the principal and designated personnel.
- e. Designated personnel will be responsible for monitoring all medication supplies and for ensuring medication is secure at all times, not left unattended after administering and that the medication container is properly sealed and returned to storage.
- f. In the event medication is running low or an inadequate dosage is on hand to administer the medication, the designated personnel will notify the student's parent or guardian or the student (in situations involving ORS 109.610, 109.640 and 109.675) immediately.

9. Emergency Response

- a. Designated personnel will notify 911 or other appropriate emergency medical response systems and administer first aid, as necessary, in the event of life-threatening side effects that result from district-administered medication or from student self-medication or allergic reactions. The parent or guardian, school nurse, and principal will be notified immediately.
- b. Minor adverse reactions that result from district-administered medication or from student self-medication will be reported to the parent or guardian immediately, except when the student is allowed to seek medical care without parental consent pursuant to ORS 109.610, 109.640 or 109.675.
- c. Any available district staff will immediately call 911 and the student's parent or guardian if the designated personnel believes the student is experiencing symptoms of adrenal crisis and plans to administer medication.

10. Disposal of Medications

- a. Medication not picked up by the student's parent or guardian, or the student when allowed pursuant to ORS 109.610, 109.640 and 109.675, at the end of the school year or within five

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

- (1) Medication will be removed from its original container and personal information will be destroyed;
- (2) Controlled medications will be placed in medication neutralizer and disposed of in accordance with product directions.

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

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

11. Transcribing, Recording, and Record Keeping

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

Lebanon Community Schools

Code: GCBDA/GDBDA
Adopted: 8/21/00
Readopted: 9/16/10, 7/12/17, 11/9/23
Orig. Code(s): GCBDA/GDBDA

Family and Medical Leave *

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA), the Oregon Family Leave Act (OFLA), the Oregon Military Family Leave Act (OMFLA), Paid Family and Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work~~eds~~ at a worksite that employs 50 or more district employees within 75 miles of the worksite.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave. ~~For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins; there is no minimum average number of hours worked per week.~~ Special requirements apply during public health emergencies.

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

PMFLI is generally available to district employees who have earned \$1,000 in subject wages or taxable income during the alternate or base years¹, contributed to the PMFLI fund in the alternate or base years and are otherwise eligible². ~~PFMLI can be taken for family leave, medical leave or safe leave³.~~

~~Federal and state leave entitlements generally run concurrently.~~ Leave taken under OFLA is in addition to leave taken under PFMLI and cannot be taken concurrently; however, OFLA leave or PFMLI may run concurrently with leave available under ORS 653.601 - 653.661, FMLA, and other types of leave if provided by the district. Any leave taken under PFMLI must be taken concurrently with any leave taken under FMLA when for the same purpose.

The superintendent will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

¹ The wages are not required to have been earned for work in the district.

² See OAR 471-070-1010 for additional information.

³ Time to effectuate the legal process for the placement of a child in foster care or a child being adopted qualifies for PFMLI starting January 1, 2025. Until then, leave is available through OFLA.

Legal Reference(s):

[ORS 332](#).507

[ORS 342](#).545

[ORS 657B](#).025

[ORS 659A](#).090

[ORS 659A](#).093

[ORS 659A](#).096

[ORS 659A](#).099

[ORS 659A](#).150 - 659A.186

[OAR 839-009-02000210](#) to-

[03200460](#)

~~Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2006); 28 C.F.R. Part 35 (2006);~~
Family and Medical Leave Act of 1993, 29 U.S.C. §§ 2601-2654 (~~2006~~2018); Family and Medical Leave Act of 1993, 29
C.F.R. Part 825 (~~2008~~2023).

~~National Defense Authorization Act of 2008, Public Law 110-181, § 585(a).~~

~~National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84, § 565.~~

~~Americans with Disabilities Act Amendments Act of 2008.~~

~~Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2023); 28 C.F.R. Part 35 (2023).~~

~~National Defense Authorization Act for Fiscal Year 2010, Public Law 111-84, § 565.~~

~~Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9th Cir. 2014).~~

~~Senate Bill 1515 (2024).~~

OSBA Model Sample Administrative Regulation

Code: GCBDA/GDBDA-AR(1)
Revised/Reviewed:

Family and Medical Leave * (Version 1)

{The law does not require districts to have this information in an administrative regulation (AR), but the district is required to follow the law; having an AR in place can assist with compliance. This AR is intended for districts with 50 or more employees. If the district has between 25 and 50 employees, use version 2 (Oregon Family Leave Act (OFLA)) of GCBDA/GDBDA-AR(1) - Family Leave *. If the district does not have 25 employees, the district should not use this AR.}

Employee Eligibility

FMLA benefits are available to employees who have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work at a worksite that employs 50 district employees within 75 miles of the worksite.

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

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days¹ immediately prior to the first day of the start of the requested leave.²

An employee is eligible to take leave for any purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who has worked for the district for fewer than 30 days immediately before the date on which the family leave would commence; or
2. An employee who has worked for the district for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of the district is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the district, irrespective of any reason:
 - a. Is eligible to take leave OFLA at the time the employee separates; and
 - b. Is reemployed by the district within 180 days of separation from employment; or
2. Is eligible to take OFLA leave:

¹ Thirty days during a declared public health emergency.

² The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

- a. At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
- b. Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for the district prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the district within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

When an employee requests OFLA leave, or when the district acquires knowledge that an employee's leave may be for a purpose that constitutes OFLA leave, the district will notify the employee of the employee's eligibility to take OFLA leave within five business days, absent extenuating circumstances. Whether an employee is an "eligible employee" as defined in OAR 839-009-0210 is determined, a notice must be provided, at the commencement of the first instance of each purpose for leave listed in OAR 839-009-0240 during the OFLA leave year. If an employee is an "eligible employee" as defined in OAR 839-009-0210 for the purpose listed in OAR 839-009-0240, the employee's eligibility for that purpose does not change during the applicable 12-month period. In addition:

1. An employee taking, in any order, some or all of 12 weeks of OFLA pregnancy disability leave and some or all of 12 weeks of OFLA leave for any other purpose, need not requalify each time the employee takes OFLA leave within the same leave year;
2. An employee who has taken 2 weeks of OFLA child placement leave need not requalify for up to an additional 12 weeks of leave within the same leave year when used for the purposes of OFLA sick child leave;
3. An employee unable to work because of a disabling compensable injury³ need not requalify under OAR 839-009-0210 in order to use OFLA leave following a period the employee is off work due to the compensable injury.

In determining if an employee has been employed for the preceding 180 calendar days under OFLA, the district must consider days, paid or unpaid, an employee is maintained on payroll.

Leave under the Oregon Military Family Leave Act (OMFLA) applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

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

Qualifying Reason

Eligible employees may access FMLA leave entitlements for the following reasons:

³ As defined in ORS 656.005.

1. Serious health condition of the employee or the employee's covered family member. "Serious health condition" means an illness, injury, impairment or physical or mental condition that involves inpatient care⁴ or continuing treatment by a health care provider⁵.
2. Parental leave⁶ (separate from eligible leave as a result of a child's serious health condition):
 - a. Bonding with and caring for the employee's newborn child (within 12 months following birth);
 - b. Bonding with and caring for a newly adopted child or newly placed child in foster care^{ 7} under the age of 18 (within 12 months of placement);
 - c. Caring for a newly adopted child or newly placed child in foster care 18 years of age or older who is incapable of self-care because of a mental or physical disability (within 12 months of placement);
 - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Military caregiver leave: leave for the care for spouse, child or next-of-kin who is a covered servicemember with a serious injury or illness;
4. Qualifying exigency leave: leave arising out of deployment to a foreign country of the employee's spouse, child or parent who is a military member on active duty or call to covered active duty status.

Eligible employees may access OFLA leave entitlements for the following reasons:

1. Pregnancy disability leave: leave taken by an employee for their own disability related to pregnancy, including pregnancy termination or childbirth, whether the disability occurs before, during or after the birth of the child or for prenatal care, including fertility or infertility treatment.
2. Sick child leave: leave taken to care for an employee's child suffering from an illness, injury, or condition that requires home care. Under OFLA, sick child leave includes leave to care for an employee's child whose school or child care provider has been closed⁸ in conjunction with a statewide public health emergency declared by a public health official.⁹

⁴ "Inpatient care" means an overnight stay in a hospital, hospice, or residential medical facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care. See 29 CFR § 825.114.

⁵ "Continuing treatment" includes incapacity and treatment, pregnancy or prenatal care, chronic conditions, permanent or long-term conditions, conditions requiring multiple treatments, and absences attributable to incapacity. See 29 CFR § 815.115.

⁶ Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

⁷ { ORS 659A.159 uses the term "foster child." Districts can choose to use either "foster child" or "child in foster care" throughout this administrative regulation. }

⁸ "Closure" (OAR 839-009-0210(5)) for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child's school or child care provider as defined in OAR 839-009-0210(4).

⁹ The district may request verification of the need for sick child leave under OFLA due to a closure during a statewide public health emergency. Verification may include:

1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable;
3. A statement from the employee that no other family member of the child is willing and able to care for the child; and

3. Bereavement leave: leave taken to deal with the death of a covered family member and includes leave taken to attend the funeral or alternative to a funeral of the family member, to make arrangements necessitated by the death of the family member, or to grieve the death of the family member.¹⁰ [When such leave is used for a family member who is related by affinity, the district requires an attestation form signed and submitted by the employee.]
4. [Child placement leave: leave taken under OFLA before January 1, 2025, to effectuate the legal process required for placement of a foster child or the adoption of a child.]
5. [Leave previously protected by OFLA¹¹: 1) leave to which an eligible employee was entitled under ORS 659A.150 - ORS 659A.186 on June 30, 2024; and 2) leave to which an eligible employee would not be entitled under ORS 659A.150 - ORS 659A.186 on July 1, 2024 and may now be entitled leave under Paid Family Medical Leave (ORS 657B).]

Eligible employees may also access OMFLA under OFLA for the purpose of spending time with a spouse or domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.

Definitions

1. Family member:

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

- (1) Spouse¹²;
- (2) Parent¹³;
- (3) Child; or
- (4) Persons who are “in loco parentis.”

b. For the purposes of OFLA, “family member” means an eligible employee’s:

- (1) Spouse or domestic partner;
- (2) Child or the child’s spouse or domestic partner;
- (3) Parent or the parent’s spouse or domestic partner;
- (4) Sibling or stepsibling, or the sibling’s or stepsibling’s spouse or domestic partner;
- (5) Grandparent or the grandparent’s spouse or domestic partner;
- (6) Grandchild or the grandchild’s spouse or domestic partner; or

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4. With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

¹⁰ Bereavement leave under OFLA must be completed within 60 days of the date the employee received notice of the death. The notice of the death of a family member may be by any means and from any source.

¹¹ OAR 839-009-0215. OFLA: Leave Previously Protected by OFLA.

¹² “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage.

¹³ “Parent” means a biological, adoptive, step or foster parent, or any other individual who stood “in loco parentis” to the employee when the employee was a child as defined herein. This does not include parents “in law.”

- (7) Any individual related by blood or affinity whose close association with an eligible employee is the equivalent of a family relationship.¹⁴

2. Child:

- a. For the purposes of FMLA, “child” means the eligible employee’s biological or adopted child, a child the employee is fostering, a stepchild, a legal ward or a child of a person standing “in loco parentis”, who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental disability.
- b. For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, “child” means the employee’s child on covered active duty regardless of that child’s age.
- c. For the purposes of OFLA, “child” means the eligible employee’s biological or adopted child, a child the employee is fostering, a stepchild, the child of the employee’s spouse or domestic partner, or a child with whom the employee is or was in a relationship of “in loco parentis.”
- d. For the purposes of child placement leave and sick child leave only under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

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

4. Next of kin:

For the purposes of FMLA , “next of kin” means the nearest blood relative other than the covered servicemember’s spouse, parent or child in the following order of priority (unless otherwise designated in writing by the servicemember):

- a. Blood relatives who have been granted legal custody of the covered servicemember by court decree or statutory provisions;
- b. Siblings;
- c. Grandparents;
- d. Siblings of parents and their spouses; and

¹⁴ “Affinity” means a relationship for which there is a significant personal bond that, when examined under the totality of the circumstances, is like a family relationship. This bond may be demonstrated by, but is not limited to the following factors, with no single factor being determinative:

1. Shared personal financial responsibility, including shared leases, common ownership of real or personal property, joint liability for bills or beneficiary designations;
2. Emergency contact designation of the employee by the other individual in the relationship or the emergency contact designation of the other individual in the relationship by the employee;
3. The expectation to provide care because of the relationship or the prior provision of care;
4. Cohabitation and its duration and purpose;
5. Geographic proximity; and
6. Any other factor that demonstrates the existence of a family-like relationship.

e. First cousins.

5. Covered servicemembers:

For the purposes of FMLA, “covered servicemember” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness; or a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.

6. Covered veteran:

For the purposes of FMLA, “covered veteran” means an individual who was:

- a. A member of the Armed Forces (including a member of the National Guard or Reserves);
- b. Discharged or released under conditions other than dishonorable; and
- c. Discharged within the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran.

7. Public health emergency:

For OFLA a “public health emergency” means;

- a. A public health emergency declared under ORS 433.441.
- b. An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

Leave Period

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

For the purposes of calculating an employee’s leave period for OFLA, the district will use a period of 52 consecutive weeks beginning on the Sunday immediately preceding the date on which family leave commences.

The methods for calculating the leave period for FMLA or OFLA leave entitlement shall be used for all employees.

The leave period for the purposes of Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district’s designated leave period described above.

Leave Duration

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district’s designated leave period (12-month period)¹⁵. Spouses who work for the district

¹⁵ An eligible employee taking Military Caregiver Leave under FMLA is entitled to up to 26 weeks of leave in the 12-month period beginning with the first day of such leave and regardless of any FMLA leave taken previously during the district’s leave period.
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and are eligible for FMLA leave may be limited to a combined total of 12 weeks of FMLA leave during the district's designated leave period when the purpose of the leave is for:

1. Birth of a child or to care for a child after birth;
2. Placement of an adopted child or child in foster care, the care for an adopted child or child in foster care after placement; or
3. Care of the employee's parent with a serious medical condition.

Except in specific and unique instances, all qualified leave under FMLA counts toward an employee's leave entitlement within the designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of up to 12 weeks of OFLA leave, for sick child leave and bereavement leave, during the designated leave period. An eligible employee is entitled to a total of two weeks of bereavement leave upon the death of each family member of the employee within a leave year, except that the eligible employee may not take more than four weeks of bereavement leave within a leave year.

An employee may also be entitled to take a total of 12 weeks of OFLA pregnancy disability leave within the same leave year.

Under OFLA, the employee may use all or part of the 12 weeks of sick child or bereavement leave and all or part of the 12 weeks of pregnancy disability leave in any order.

[In addition to the 24 weeks of possible OFLA leave identified above, an eligible employee is entitled to a total of two weeks of child placement leave within an OFLA leave year until January 1, 2025. The adoption or foster placement of multiple children at one time entitles the employee to take only one two-week period of child placement leave.]

Unlike FMLA, OFLA does not combine the leave entitlement when two or more family members work for the district. Under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.¹⁶

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

Qualified leave under FMLA and OFLA for an eligible employee will run concurrently during the designated leave period if for the same qualifying reason. Qualified leave under FMLA will run concurrently with other qualified leave covered under Paid Family and Medical Leave Insurance (PFMLI) and/or available sick leave under ORS 653.601 - 653.661 for eligible employees. Qualified leave under

period. However, once the 12-month period begins for the purposes of Military Caregiver Leave under FMLA, any subsequent FMLA qualified leave, regardless of reason for such leave, will count toward the employee's 26-week entitlement under Military Caregiver Leave under FMLA.

¹⁶ Exceptions to the ability to require family members to take OFLA qualified leave at different times are when one employee needs to care for a child for a purpose described in ORS 659A.159 (1)(a) while another employee is taking pregnancy disability leave or, one or more of the employees is taking bereavement leave.

OFLA may also run concurrently with leave taken under the sick leave law in ORS 653.601 - 653.661 if for the same qualifying reason, but not concurrent with PFMLI.

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12¹⁷. If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 months worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek¹⁸. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

Holidays which occur within the week taken as FMLA may be counted against FMLA entitlement.¹⁹ However, for leave taken in increments of less than one week, holidays in which employees generally are not expected to report do not count against the employees FMLA leave entitlement.

Under OFLA, days in which the district is not in operation, are not counted toward intermittent or reduced work schedule OFLA leave.

Intermittent Leave

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

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

When an exempt employee is eligible for both OFLA and FMLA leave, and the employee takes intermittent leave in blocks of less than one day, if done in accordance with 29 CFR § 825.206, the district may reduce the employee's salary for the part-day absence without the loss of the employee's exempt status in accordance with OAR 839-020-0004(32).

When OFLA leave is not covered by FMLA leave, and the employee takes intermittent leave in blocks of less than one day, the district will jeopardize the employee's exempt status if the district reduces the employee's salary for the part-day absence.

An employee's FMLA and/or OFLA intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works

¹⁷ For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

¹⁸ For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

¹⁹ See 29 CFR § 825.200(h).

during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Alternate Work Assignment

Under FMLA, the district may transfer an employee taking intermittent leave or leave on a reduced leave schedule that is foreseeable based on planned medical treatment to an alternate position for which the employee is qualified and which better accommodates an employee's recovery from a serious health condition, a serious health condition of a spouse, parent, son, or daughter, or a serious injury or illness of a covered servicemember. However, the district may not transfer the employee to an alternative position in order to discourage the employee from taking leave or otherwise work a hardship on the employee.

Under FMLA, when an employee who is taking leave intermittently or on a reduced leave schedule and has been transferred to an alternative position no longer needs to continue on leave and is able to return to full-time work, the employee will be placed in the same or equivalent job as the job they left when the leave commenced. An employee may not be required to take more leave than necessary to address the circumstance that precipitated the need for leave.

Under OFLA, the district may transfer an employee on intermittent OFLA leave or reduced work schedule into an alternate position with the same or different duties to accommodate leave, provided:

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

Under OFLA, an employee transferred to an alternate position for the purpose of a reduced work schedule must be returned to the employee's former position when the employee notifies the employer that the employee is ready to return to the former position at the end of the alternate duty leave.

The district may transfer an eligible employee to an alternate position that accommodates OFLA pregnancy disability leave provided:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreements, as well as with state and federal law;

4. The transfer is not used to discourage the employee from taking OFLA leave or to create a hardship for the employee.

Under OFLA, if an eligible employee is transferred to an alternative position and as a result the employee works fewer hours than the employee worked in the original position, the employee's OFLA leave time is determined by calculating the difference between the number of hours the employee worked in the original position and the number of hours the employee actually works in the alternative position.

An employee is not on OFLA leave if the employee has been transferred – as provided for in OAR 839-009-0245 (5) – to an alternate position for the purpose of alternate work duties that the employee is able to perform within the limitations of the employee's pregnancy disability, but not requiring a reduced workweek. An employee working in an alternate position retains the right to return to the employee's original position at any time during the employee's OFLA leave. This does not impair the right of an employee to a reasonable accommodation or the application of any other state or federal law.

Special Rules for School Employees

For the purposes of FMLA, "instructional employee" means those whose principal function is to teach and instruct students in a class, a small group or an individual setting. Athletic coaches, driving instructors and special education assistants, such as interpreters²⁰ for the hearing impaired, are included in this definition. This definition does not include teacher assistants or aides who do not have as their principal job actual teaching or instructing, auxiliary personnel such as counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers or bus drivers.

FMLA leave that is taken for a period that ends with the school year and begins with the next semester is considered consecutive rather than intermittent. The period during the summer vacation when the employee would not have been required to report for duty is not counted against the employee's FMLA leave entitlement. In any such situation, the eligible instructional employee will receive any benefits during the break period that employees would normally receive if they had been working at the end of the school year.

1. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days

- ◆ When the qualified leave is foreseeable, will encompass more than 20 percent of the eligible instructional employee's regular work schedule during the leave period, and the purpose of such leave is to care for a family member with a serious medical condition, for a covered servicemember or for the employee's own serious medical condition, the district may require the eligible instructional employee to choose either to:
 - a. Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or
 - b. Temporarily transfer to an available alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee's regular position.

If an instructional employee does not give required notice of foreseeable FMLA leave to be taken intermittently or on a reduced leave schedule, the district may require the employee to take leave of a

²⁰ 29 CFR 825.600(c) uses "signers."

particular duration, or to transfer temporarily to an alternative position. Alternatively, the district may require the employee to delay the taking of leave until the notice provision is met.

2. Limitation on Leave Near the End of the Term²¹

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

- a. When the qualified leave begins more than five weeks before the end of the term, the district may require the employee to continue taking leave until the end of the term if:
 - (1) The leave will last at least three weeks; and
 - (2) The employee would return to work during the three-week period before the end of the term.
- b. When the qualified leave begins during a five-week period before the end of the term and the purpose of such leave is parental leave, for the serious health condition of a family member or to care for a covered servicemember, the eligible instructional employee may be required by the district to remain on leave until the end of the term if:
 - (1) The leave will last more than two weeks; and
 - (2) The employee would return to work during the two-week period before the end of the term.
- c. When the qualified leave begins within three weeks of the end of the term and the purpose of such leave is parental leave, for the serious health condition of a family member or to care for a covered servicemember, the eligible instructional employee may be required to remain on leave until the end of the term if the length of the leave will last more than five working days.

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

For the purposes of OFLA leave, if an employee²² begins a period of bereavement leave during the three-week period before the end of the term and the duration of the leave is greater than five working days, the district may require the employee continue on family leave until the end of the term.

Paid/Unpaid Leave

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Paid Family and Medical Leave Insurance (PFMLI) leave taken via Paid Leave Oregon or an equivalent plan will run concurrently with FMLA and leave available under ORS 653.601 - 653.661 when taken for the same purpose. An employee may elect to use any available accrued paid leave including personal, sick or

²¹ "Academic term" means the school semester, which typically ends near the end of the calendar year and the end of spring each school year. In no case may a school have more than two academic terms or semesters each year for purposes of FMLA. 29 CFR § 825.602(b)

²² Applies only to an employee who is employed principally in an instructional capacity by the district.

vacation leave during the leave period ^{²³} ~~[to the extent that the total combined amount of accrued paid leave and benefits received from PFMLI does not exceed an amount equal to the employee's full wage replacement during the period of leave].~~ [The total combined amount received by using accrued leave and PFMLI may exceed the employee's full wage replacement during the period of leave.] ~~The district will notify the eligible employee when the requested leave has been designated as FMLA or OFLA leave and ask the employee about the use of available accrued paid leave.~~

Eligible employees taking OMFLA leave are entitled to use available accrued paid time off during the OMFLA leave period.

Benefits and Insurance

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

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining agreement, other agreement or other district policy provide otherwise.²⁴ The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

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

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

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

Fitness-for-Duty Verification

For purposes of FMLA, prior to the reinstatement of an employee following a leave which was the result of the employee's own serious health condition, the district may require the employee to obtain and present a Fitness-for-Duty Certification. If the district is going to require a Fitness-for-Duty Certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA leave and that failure to provide the certification may result in a delay or denial of reinstatement. Any costs associated with obtaining the certification shall be borne by the employee.

²³ {Select one of the two bracketed options based on district practice, i.e., keep the ending to this sentence OR delete this ending and keep the following bracketed sentence. See ORS 657B.030(2) (as amended by SB 1515 (2024) for additional guidance).}

²⁴ See also ORS 342.934(4)(d) in reduction force situations.

Application

For purposes of FMLA, an eligible employee requesting FMLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district. An eligible employee able to give advance notice of the need to take FMLA leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

For purposes of OFLA, an eligible employee shall provide at least [{²⁵}30] days' written notice of the need for foreseeable leave before starting family leave. An employee may commence family leave without prior notice in the event of: an unexpected illness, injury or condition of a child of the employee that requires home care; the death of a family member; or an illness, injury or condition related to the employee's own pregnancy or childbirth that disables the employee from performing any available job duties offered by the district. If an employee commences leave without prior notice as allowed above, the employee must give oral notice²⁶ to the employer within 24 hours of the commencement of the leave and must provide the written notice within three days after returning to work. Failure of an employee to provide the required notice for leave may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

The district may request additional information²⁷ to determine the requested leave qualifies as FMLA or OFLA leave. The district may designate the employee as provisionally on FMLA or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means as soon as both possible and practical, taking into account all of the facts and circumstances in the individual case. In most situations, as soon as practicable will be within one business day of an employee becoming aware of the need. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.²⁸

For the purposes of OFLA, if an eligible employee is taking leave in an unforeseeable situation, an employee must give oral or written notice²⁹ within 24 hours before or after commencement of the leave. In

²⁵ {This number of days should align with the days provided in the leave request form.}

²⁶ Oral notice may be given by any other person on behalf of the employee taking the leave.

²⁷ Except in cases to verify OFLA bereavement leave unless the district requires the use of an attestation form for purposes of determining affinity.

²⁸ See 29 CFR § 825.304.

²⁹ Notice may be given by any other person on behalf of the employee taking the leave.

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

For purposes of OMFLA, an employee must provide the district with notice of the intention to take leave within five business days of receiving official notice of an impending call or order to active duty or of a leave from deployment.

Verification

Under FMLA, the district may require an eligible employee to provide medical certification, when appropriate³⁰, to support the stated reason for such leave. In most cases, the district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. The employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required, unless not practicable. Any additional certifications, including second and third opinions, will be in accordance with applicable law.

Under OFLA, the district may require an eligible employee to provide medical verification, when appropriate³¹, to support the stated reason for qualifying OFLA leave. The district will provide written notification to an employee of this requirement and state the consequences for failure to provide the requested medical verification. If the employee gives advance written notice of foreseeable leave, the district may require the employee to provide medical verification for OFLA leave before the leave starts. If the employee begins unforeseeable OFLA leave without prior notice, the employee is required to submit such medical verification within 15 calendar days after receipt of the district's request for medical verification. The employee may be subject to disciplinary action for not providing the requested medical verification.

For the purposes of OFLA qualified leave, costs associated with obtaining the medical verification shall be borne by the district, or be paid as otherwise allowed by law. The district will not delay the use of qualifying OFLA leave when medical verification is not received before the commencement of unforeseeable leave. The district may not require an employee to obtain a second opinion.

Under OFLA, the district may request verification for the need for leave to care for a child who requires home care due to the closure of the child's school or child care provider as a result of a public health emergency. A request for verification may include a request for:

1. The name of the child requiring home care;
2. The name of the school or child care provider that is subject to the closure;
3. A statement from the employee that no other family member of the child is willing and able to care for the child; and
4. A statement that special circumstances exist that require the employee to provide home care for the child during the day, if the child is older than 14 years of age.

³⁰ Medical verification is not allowed in every situation. Review current laws and guidance for more information.

³¹ Medical verification is not allowed in every situation. Review current laws and guidance for more information. (OAR 839-009-0260)

Posted Notice

The district will post the Bureau of Labor and Industries Family Leave notice in each building or worksite in an area that is accessible to and regularly frequented by employees.³² The district will also post a notice explaining the provisions of FMLA and providing information concerning the procedures for filing complaints.³³

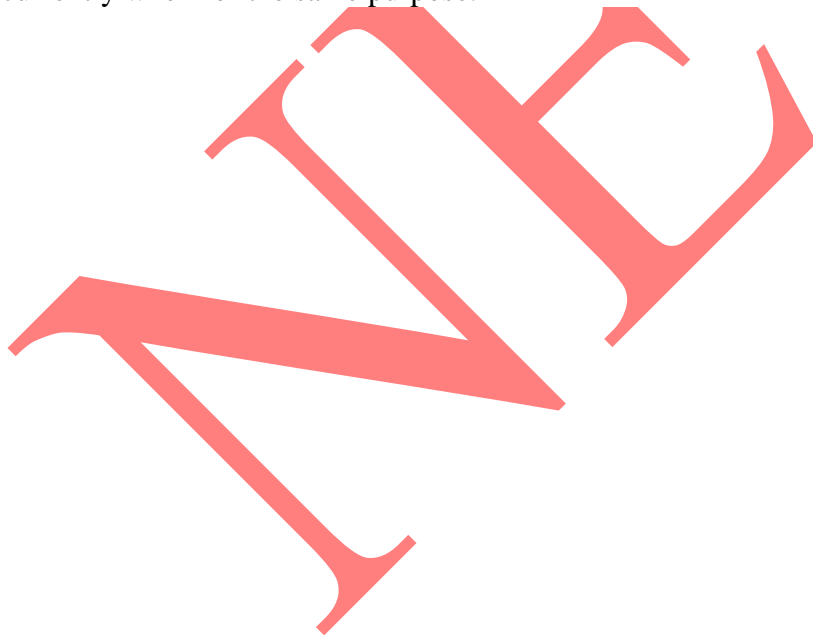
Record Keeping

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

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

Federal vs. State Law

Both federal and state law contain provisions for family and medical leave. Federal regulations state an employer must comply with all leave laws; that the federal law does not supersede any provision of state law that provides greater family or medical leave rights than those established pursuant to federal law; and if leave qualifies for FMLA and OFLA leave, the leave used counts against the employee's entitlement under both laws. State law requires that FMLA and OFLA or other state leave entitlements run concurrently when for the same purpose.



³² https://www.oregon.gov/boli/employers/Documents/BOLI_Printable_FamilyMedLv.pdf; electronic posting is not sufficient to satisfy this requirement, but may be used to supplement the physical posting.

³³ <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf>; electronic posting is sufficient as long as it is posted prominently where it can be readily seen by employees and applicants for employees. The poster and the text must be large enough to be easily read and contain fully legible text.

Lebanon Community Schools

Code: **GCBDA/GDBDA-AR(1)**
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Family Leave*

Employee Eligibility

FMLA benefits are available to employees who have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work at a worksite that employs 50 district employees within 75 miles of the worksite.

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

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave.¹ For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week.

An employee is eligible to take leave for purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who has worked for the district for fewer than 30 days immediately before the date on which the family leave would commence; or
2. An employee who has worked for the district for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of the district is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the district, irrespective of any reason:
 - a. Is eligible to take leave OFLA at the time the employee separates; and
 - b. Is reemployed by the district within 180 days of separation from employment; or
2. Is eligible to take OFLA leave:

At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

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

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for the district prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the district within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

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

3. An employee taking, in any order, some or all of 12 weeks of OFLA pregnancy disability leave and some or all of 12 weeks of OFLA leave for any other purpose, need not requalify leave in the same leave year;

An employee who has taken 12 weeks of parental leave need not requalify to take an additional 12 weeks in the same leave year for sick child leave;

An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason;

An employee unable to work because of a disabling compensable injury² need not requalify in order to use OFLA leave following a period the employee is off work due to the compensable injury; and

An employee who has taken serious health condition leave to care for a family member who dies during the employee's serious health condition need not requalify to take leave for the death of that family member.

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

In determining if an employee has been employed for the preceding 180 calendar days, the district must consider days, paid or unpaid, an employee is maintained on payroll. Full-time public school teachers who have been maintained on payroll by the district for 180 consecutive calendar days are thereafter deemed to have been employed for an average of at least 25 hours per week during the 180 days immediately preceding the start date of the OFLA leave.

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

Qualifying Reason

Eligible employees may access FMLA leave for the following reasons:

² As defined in ORS 656.005.

4. Serious health condition of the employee or the employee's covered family member. Serious health condition means an illness, injury, impairment or physical or mental condition that involves inpatient care³ or continuing treatment by a health care provider⁴.

Parental leave⁵ (separate from eligible leave as a result of a child's serious health condition):

Bonding with and the care for the employee's newborn (within 12 months following birth);
Bonding with and the care for a newly adopted child or newly placed child in foster care under the age of 18 (within 12 months of placement);
Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.

Military Caregiver Leave: leave for the care for spouse, child or next-of-kin who is a covered servicemember with a serious injury or illness;

Qualifying Exigency Leave: leave arising out of the foreign deployment of the employee's spouse, child or parent.

Eligible employees may access OFLA for the following reasons:

5. Serious health condition of the employee or the employee's covered family member. Serious health condition means:
- An illness, injury, impairment or physical or mental condition that requires inpatient care in a hospital, hospice or residential medical care facility;
 - An illness, disease or condition that in the medical judgement of the treating health care provider poses an imminent danger of death, is terminal in prognosis with a reasonable possibility of death in the near future, or requires constant care;
 - Any period of disability due to pregnancy, or period of absence for prenatal care; or
 - Any period of absence for the donation of a body part, organ or tissue, including preoperative or diagnostic services, surgery, post-operative treatment and recovery.⁶

Parental leave (separate from eligible leave as a result of the child's serious health condition):

Bonding with and the care for the employee's newborn (within 12 months following birth);
Bonding with and the care for a newly adopted child or newly placed child in foster care under the age of 18 (within 12 months of placement);
Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.

³ Inpatient care means an overnight stay in a hospital, hospice, or residential medical facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care. 29 CFR 825.114.

⁴ Continuing treatment includes incapacity and treatment, pregnancy or prenatal care, chronic conditions, permanent or long-term conditions, conditions requiring multiple treatments, and absences attributable to incapacity. See 29 CFR 815.115.

⁵ Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

⁶ This definition is from ORS 659A.150(7). A more detailed definition is available in OAR 839-009-0210(22).

Sick Child Leave: leave for non-serious health conditions of the employee's child. For OFLA, sick child leave includes absence to care for an employee's child whose school or child care provider has been closed⁷ in conjunction with a statewide public health emergency declared by a public health official.⁸

Bereavement Leave: leave related to the death of a covered family member.⁹

Eligible employees may access OMFLA for the purpose of spending time with a spouse or domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.

The eligibility of an employee who takes multiple leaves for different qualified reasons during the same leave year may be reconfirmed at the start of each qualified leave requested.

Definitions

6. Family member:

For the purposes of FMLA, "family member" means:

Spouse¹⁰;
Parent;
Child; or
Persons who are "in loco parentis".

For the purposes of OFLA, "family member" means:

Spouse or domestic partner;
Child or the child's spouse or domestic partner;
Parent or the parent's spouse or domestic partner;
Sibling or stepsibling, or the sibling's or stepsibling's spouse or domestic partner;
Grandparent or the grandparent's spouse or domestic partner;
Grandchild or the grandchild's spouse or domestic partner; or
Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.¹¹

⁷ "Closure" for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child's school or child care provider. OAR 839-009-0210(4).

⁸ The district may request verification of the need for sick child leave due to a closure during a statewide emergency. Verification may include:

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

⁹ Bereavement leave under OFLA must be completed within 60 days of when the employee received notice of the death.

¹⁰ "Spouse" means individuals in a marriage, including "common law" marriage and same-sex marriage.

¹¹ "Affinity" means a relationship for which there is a significant personal bond that, when examined under the totality of the circumstances, is like a family relationship. This bond may be demonstrated by, but is not limited to the following factors, with no single factor being determinative:

- a. Shared personal financial responsibility, including shared leases, common ownership of real or personal property, joint liability for bills or beneficiary designations;

Child:

For the purposes of FMLA, “child” means a biological or adopted child, a child in foster care, a stepchild, a legal ward or a child of a person standing “in loco parentis”, who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental disability.

For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, “child” means the employee’s child on covered active duty regardless of that child’s age.

For the purposes of OFLA, “child” means a biological or adopted child, a child in foster care or stepchild of the employee, the child of the employee’s domestic partner, or a child with whom the employee is or was in a relationship of “in loco parentis”.

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

In loco parentis:

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

For the purposes of OFLA, “in loco parentis” means person in the place of the parent, having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

Next of kin:

For the purposes of FMLA, “next of kin” means the nearest blood relative other than the servicemember’s spouse, parent or child in the following order of priority (unless otherwise designated in writing by the servicemember):

Blood relatives who have been granted legal custody of the servicemember by court decree or statutory provisions;

Siblings;

Grandparents;

Siblings of parents and their spouses; and

First cousins.

Covered servicemembers:

For the purposes of FMLA, “covered servicemember” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability

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- b. Emergency contact designation of the employee by the other individual in the relationship or the emergency contact designation of the other individual in the relationship by the employee;
 - c. The expectation to provide care because of the relationship or the prior provision of care;
 - d. Cohabitation and its duration and purpose;
 - e. Geographic proximity; and
 - f. Any other factor that demonstrates the existence of a family-like relationship.

retired list for a serious injury or illness; or a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.

Covered veteran:

For the purposes of FMLA, “covered veteran” means an individual who was:

A member of the Armed Forces (including a member of the National Guard or Reserves);
Discharged or released under conditions other than dishonorable; and
Discharged within the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran.

Public health emergency:

For OFLA a public health emergency means;

A public health emergency declared under ORS 433.441.

An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

Leave Period

For the purposes of calculating an employee’s leave period, the district will use a “rolling” 12-month period measured backward from the date the employee uses any family and medical leave. The same method for calculating the one-year period for FMLA and OFLA leave entitlement shall be used for all employees. However, in all instances, the leave period for the purposes of OMFLA and Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district’s designated leave period described above.

Leave Duration

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district’s designated leave period¹². Spouses who work for the district may be limited to a combined 12 weeks of FMLA leave during the district’s designated leave period when the purpose of the leave is for the birth of a child or to care for a child after birth, placement of an adopted child or child in foster care, the care for an adopted child or child in foster care after placement, or to care for the employee’s parent’s serious medical condition. Except in specific and unique instances, all qualified leave under FMLA counts toward an employee’s leave entitlement within the designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the designated leave period. However, an employee may be entitled to an additional, full 12 weeks of parental leave during the designated leave period following the birth of a child regardless of how much OFLA qualified leave the employee has taken prior to the birth of such child during the designated leave period. Likewise, an employee who uses the full 12 weeks of parental leave during the designated leave period, will be

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

entitled to an additional 12 weeks of sick child leave under OFLA.¹³ Unlike FMLA, OFLA does not combine the leave entitlement for spouses working for the district. However, under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.¹⁴

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

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

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12¹⁵. If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 months worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek¹⁶. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

Intermittent Leave

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

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

When an exempt employee is eligible for both OFLA and FMLA leave, and the employee takes intermittent leave in blocks of less than one day, if done in accordance with 29 CFR § 825.206, the district may reduce the employee's salary for the part-day absence without the loss of the employee's exempt status in accordance with OAR 839-020-0004(30)(a).

¹³ Sick child leave under OFLA need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

¹⁴ Exceptions to the ability to require family members from taking OFLA qualified leave at different times are when 1) employee is caring for the other employee who has a serious medical condition; 2) one employee is caring for a child with a serious medical condition when the other employee is suffering a serious medical condition; 3) each family member is suffering a serious medical condition; 4) each family member wants to take Bereavement Leave under OFLA; and 5) the employer allows the family members to take concurrent leave.

¹⁵ For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

¹⁶ For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

When an exempt employee is eligible for OFLA but not FMLA leave, and the employee takes intermittent leave in blocks of less than one day, the district will jeopardize the employee's exempt status if the district reduces the employee's salary for the party-day absence.

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

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

Alternate Work Assignment

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

7. The employee accepts the position voluntarily and without coercion;

The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;

The transfer is compliant with any applicable collective bargaining agreement;

The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA; and

The transfer is not used to discourage the employee from taking FMLA and/or OFLA leave for a serious health condition or to create a hardship for the employee.

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

8. The employee accepts the transfer position voluntarily and without coercion;

The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;

The transfer is compliant with any applicable collective bargaining agreements;

The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA;

The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and

The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position to accommodate the employee's serious health condition, and as a result the employee works fewer hours than the employee was working in the original position, the employee's OFLA leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period.

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

Special Rules for School Employees

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

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

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

9. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days

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

Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or

Temporarily transfer the eligible school employee to an alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee's original position.

Limitation on Leave Near the End of the School Year

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

When the qualified leave begins more than five weeks before the end of the school year:

For the purposes of FMLA leave, the eligible school employee may be required to continue taking leave until the end of the school year provided:

The leave will last at least three weeks; and

The employee would return to work during the three-week period before the end of the term.

For the purposes of OFLA leave, if the reason for the leave is because of the eligible school employee's own serious health condition, the eligible school employee may be required to remain on leave until the end of the school year, provided:

The leave will last at least three weeks; and

The employee's return to work would occur within three weeks of the end of the school year.

For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within five weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided:

The leave will last more than two weeks; and

The employee would return to work during the two-week period before the end of the school year.

For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within three weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided the length of the leave will last more than five working days.

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

Paid/Unpaid Leave

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Paid Family Medical Leave Insurance (PMFLI) leave taken via Paid Leave Oregon or an equivalent plan will run concurrently with OFLA and FMLA when taken for the same purpose. Subject to any related provisions in any applicable collective bargaining agreement an employee may elect to use any available accrued paid leave including personal and sick leave, or available accrued vacation leave during the leave period. This includes when an employee is being paid through PMFLI. The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and ask the employee about the use of available accrued paid leave.

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

Benefits and Insurance

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

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining agreement, other

agreement or other district policy provide otherwise.¹⁷ The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

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

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

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

Fitness-for-Duty Certification

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

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

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

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

Application

Under federal and state law, an eligible employee requesting FMLA and/or OFLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

The district may request additional information to determine that the requested leave qualifies as FMLA and/or OFLA leave. The district may designate the employee as provisionally on FMLA and/or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance

¹⁷ See also ORS 342.934(4)(d) in reduction force situations.

notice of the need to take FMLA and/or OFLA leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means as soon as both possible and practical, taking into account all of the facts and circumstances in the individual case. In most situations, as soon as practicable will be within one business day of an employee becoming aware of the need. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.

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

When an employee fails to give advance notice for both the FMLA and OFLA above, the district must choose the remedy that is most advantageous to the employee.¹⁸

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

Medical Certification

The district may require an eligible employee to provide medical documentation, when appropriate¹⁹, to support the stated reason for such leave. The district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. If the employee provides less than 30 days' notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

Any additional certifications, including second and third opinions, will be in accordance with applicable law.

Posted Notice

The district will post the Bureau of Labor and Industries Family Leave notice in each building or worksite that is accessible to and regularly frequented by employees.²⁰ The district will also post a notice explaining the provisions of FMLA and providing information concerning the procedures for filing complaints.²¹

Record Keeping

¹⁸ See OAR 839-009-0250(4)(c).

¹⁹ Medical documentation is not allowed in every situation. Review current laws and guidance for more information.

²⁰ https://www.oregon.gov/boli/employers/Documents/BOLI_Printable_FamilyMedLv.pdf; electronic posting is not sufficient to satisfy this requirement, but may be used to supplement the physical posting.

²¹ <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf>; electronic posting is sufficient as long as it is posted prominently where it can be readily seen by employees and applicants for employees. The poster and the text must be large enough to be easily read and contain fully legible text.

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

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

Federal vs. State Law

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

Lebanon Community Schools

Code: GCBDC/GDBDC

Adopted: 8/4/08

Readopted: 9/16/10, 9/20/12, 12/5/13,
9/20/18, 6/13/19

Orig. Code(s): GCBDC/GDBDC

Domestic Violence, Harassment, Sexual Assault, **Bias, or Stalking Leave (Safe Leave) *** (For employers who employ six or more employees)

Definitions

1. ~~“Covered employer” means an employer who employs six or more individuals in the state of Oregon for each working day through each of 20 or more calendar workweeks in the year in which the eligible employee takes leave to address domestic violence, harassment, sexual assault or stalking, or in the year immediately preceding the year in which an eligible employee takes leave for domestic violence, harassment, sexual assault or stalking.~~
2. ~~“Eligible employee” means an employee who is a victim of domestic violence, harassment, sexual assault or stalking or is the parent or guardian of a minor child or dependent who is a victim of domestic violence, harassment, sexual assault or stalking.~~
3. ~~“Protective order” means an order authorized by ORS 30.866, 107.095(1)(c), 107.700 to 107.735, 124.005 to 124.040 or 163.730 to 163.750 or any other order that restrains an individual from contact with an eligible employee or the employee’s minor child or dependent.~~
4. ~~“Victim of domestic violence” means an individual who has been a victim of abuse as defined by ORS 107.705; or any other individual designated as a victim of domestic violence by rule adopted under ORS 659A.805.~~
5. ~~“Victim of harassment” means an individual against whom harassment has been committed as describe in ORS 166.065 and any other individual designated as a victim of harassment by rule adopted under ORS 659A.805.~~
6. ~~“Victim of sexual assault” means an individual against whom a sexual offense has been committed as described in ORS 163.467 or 163.525; or any other individual designated as a victim of sexual assault by rule adopted under ORS 659A.805.~~
7. ~~“Victim of stalking” means an individual against whom stalking has been committed as described in ORS 163.732; or an individual designated as a victim of stalking by rule adopted under ORS 695A.805; or an individual who has obtained a court’s stalking protective order or a temporary court’s stalking protective order under ORS 30.866.~~
8. ~~“Victim services provider” means a prosecutor-based victim assistance program or a nonprofit program offering safety planning, counseling, support or advocacy related to domestic violence, harassment, sexual assault or stalking.~~

HR2/28/1911/24 | **RS**LF Domestic Violence, Harassment, Sexual Assault, **Bias, or Stalking Leave (Safe Leave) *- GCBDC/GDBDC**

When applicable, the district will comply with the provisions of protected leave identified in ORS 659A.272 to address domestic violence, harassment, sexual assault, bias, or stalking.

~~A~~The district (covered employer¹) shall allow an ~~(eligible)~~ employee² to take reasonable leave ~~from employment~~ for any of the following reasons:

1. To seek legal or law enforcement assistance or remedies to ensure the health and safety of the employee or the employee's minor child or dependent, including preparing for and participating in protective order proceedings or other civil or criminal legal proceedings related to domestic violence, harassment, sexual assault, ~~bias~~, or stalking;
2. To seek medical treatment for or to recover from injuries caused by domestic violence or sexual assault to, ~~or~~ harassment or stalking of , ~~or commission of a bias crime against~~ the eligible employee or the employee's minor child or dependent;
3. To obtain, ~~or to~~ assist a minor child or dependent in obtaining counseling from a licensed mental health professional related to an experience of domestic violence, harassment, sexual assault, ~~bias~~, or stalking;
4. To obtain services from a victim services provider for the eligible employee or the ~~eligible~~ employee's minor child or dependent; ~~or~~
5. To relocate³ or take steps to secure an existing home to ensure health and safety of the eligible employee or the employee's minor child or dependent.

The district may limit the amount of leave; if the ~~eligible~~ employee's leave creates an undue hardship on the district.

The district shall not deny leave to an ~~eligible~~ employee or discharge, threaten to discharge, demote, suspend or in any manner discriminate or retaliate against an employee with regards to promotion, compensation or other terms, conditions or privileges of employment ~~as a result of taking such leave because the employee makes inquiries about, applies for, or takes such leave.~~

The ~~eligible~~ employee shall give the district reasonable advanced notice of the employee's intention to take leave unless giving advance notice is not feasible.

The district may require the ~~eligible~~ employee to provide certification that:

1. The employee or ~~employee's~~ minor child or dependent is a victim of domestic violence, harassment, sexual assault, ~~bias~~, or stalking; and

¹ "Covered employer" means an employer who employs six or more individuals in the State of Oregon for each working day during each of 20 or more calendar workweeks in the year in which an eligible employee takes leave to address domestic violence, harassment, sexual assault, bias or stalking, or in the year immediately preceding the year in which an eligible employee takes leave to address domestic violence, harassment, sexual assault, bias or stalking.

² "Eligible employee" means an employee who is a victim of domestic violence, harassment, sexual assault, bias or stalking or is the parent or guardian of a minor child or dependent who is a victim of domestic violence, harassment, sexual assault, bias or stalking.

³ "Relocate" is described in OAR 839-009-0345 (5).

2. The leave is taken for one of the identified purposes in this policy.

The eligible employee shall provide a certification within a reasonable time after receiving the district's request for the certification.

Sufficient certification to support a request for such leave includes:

1. A copy of a police report indicating the eligible employee or the employee's minor child or dependent was a victim of domestic violence, harassment, sexual assault, bias, or stalking;
2. A copy of a protective order or other evidence from a court, administrative agency, or attorney that the eligible employee appeared in or ~~was~~ is preparing for a civil, or criminal ~~or~~ administrative proceeding related to domestic violence, harassment, sexual assault, bias, or stalking; or
3. Documentation from an attorney, law enforcement officer, health care professional, licensed mental professional or counselor, member of the clergy, employee of the Department of Justice division providing victim and survivor services or a victim services provider that the eligible employee, or the employee's minor child or dependent ~~/child/dependent~~ was undergoing treatment or counseling, obtaining services or relocating as a result of domestic violence, harassment, sexual assault, bias, or stalking.

All records and information kept by the district regarding the employee's leave under ORS 659A.270-659A.285, including the fact the employee has requested or ~~obtaining of~~ obtained such leave, ~~is~~ are confidential and may not be released without the express permission of the employee unless otherwise required by law. This information will be kept in a file separate from the employee's personnel file.

The employee may use any accrued paid leave, including personal, sick leave, ~~or accrued~~ vacation leave or any other paid leave offered by the district. The ~~employer~~ district may choose the order in which paid accrued leave is to be used when more than one type of paid leave is available, consistent with Board policies, ~~and/or~~ any applicable collective bargaining agreement or other agreement.

Definitions

1. "Protective order" means an order authorized by ORS 30.866, 107.095 (1)(c), 107.700 to 107.735, 124.005 to 124.040, 163.730 to 163.750 or 163.760 to 163.777 or any other order that restrains an individual from contact with an eligible employee or the employee's minor child or dependent.
2. "Victim of bias" means an individual who has been a victim of a bias crime as defined in ORS 147.380; or any other individual designated as a victim of bias by rule adopted under ORS 659A.805.
3. "Victim of domestic violence" means an individual who has been a victim of abuse, as defined in ORS 107.705; or any other individual designated as a victim of domestic violence by rule adopted under ORS 659A.805.

4. “Victim of harassment” means an individual against whom harassment has been committed as described in ORS 166.065; or any other individual designated as a victim of harassment by rule adopted under ORS 659A.805.
5. “Victim of sexual assault” means an individual against whom a sexual offense has been committed as described in ORS 163.305 to 163.467, 163.472 or 163.525; or any other individual designated as a victim of sexual assault by rule adopted under ORS 659A.805.
6. “Victim of stalking” means an individual against whom stalking has been committed as described in ORS 163.732; an individual designated as a victim of stalking by rule adopted under ORS 659A.805; or an individual who has obtained a court’s stalking protective order or a temporary court’s stalking protective order under ORS 30.866.
7. “Victim services provider” means a prosecutor-based victim assistance program or a nonprofit program offering safety planning, counseling, support or advocacy related to domestic violence, harassment, sexual assault, bias or stalking.

END OF POLICY

Legal Reference(s):

[ORS 192.355\(38\)](#)
[ORS 659A.270 to-659A.290](#)
[OAR 839-009-0325 - 0365](#)

Lebanon Community Schools

Code: GCBDC/GDBDC-AR
Revised/Reviewed: 5/26/16, 9/20/18

Request for Domestic Violence, Harassment, Sexual Assault, **Bias**, or Stalking Leave (For employers who employ six or more employees)

PLEASE PRINT

~~Where~~ When the need for ~~the~~ leave may be anticipated, a written request for leave under Oregon Revised Statute (ORS) 659A.270- 659A.285 shall be made at least [30] days prior to the date the requested leave is to begin **unless giving advance notice is not feasible**. ~~In emergency situations~~ When it is not feasible, oral or written notice as soon as practical is allowed.

Name of **Eligible** Employee _____ Effective Date of the Leave _____

Department _____ Title _____

Status: ☐ Full-time ☐ Part-time ☐ Temporary Hire Date _____ **Length of Service** _____

The requested leave is for:

- ☐ Myself
- ☐ **My A** minor child or
dependent **for which I am a**
parent or guardian

The leave is for:

- ☐ To seek legal or law enforcement assistance or remedies to ensure the health and safety of the eligible employee or the eligible employee's minor child or dependent, **including preparing for a participating in protective order proceedings or other civil or criminal legal proceedings related to domestic violence, harassment, sexual assault, bias, or stalking.**
- ☐ To seek medical treatment for or to recover from injuries caused by domestic violence **or sexual assault to, harassment, sexual assault or stalking for of or the commission of abias crime against** the eligible employee or the eligible employee's minor child or dependent.
- ☐ To obtain, or **to** assist the eligible employee's minor child or dependent in obtaining counseling from a licensed mental health professional related to an experience of domestic violence, harassment, sexual assault, **bias**, or stalking.
- ☐ To obtain services from a victim services provider for the eligible employee or the eligible employee's minor child or dependent.
- ☐ To relocate¹ or take steps to secure an existing home to ensure the health and safety of the eligible employee or the eligible employee's minor child or dependent.

The following has been provided ~~by the employee~~ to certify the **need for the requested** leave:

- ☐ A copy of a report from law enforcement indicating ~~that the eligible employee myself or the eligible-~~

¹ Relocate is described in OAR 839-009-0345 (5).
HR6/21/1811/24 | RSLF

~~employee's~~ my minor child or dependent ~~was is~~ a victim ~~or alleged victim~~ of domestic violence, harassment, sexual assault, ~~bias~~, or stalking.

- ☐ A copy of a protective order or ~~any other order that restrains an individual from contact with an eligible employee or the employee's minor child or dependent~~, other evidence from a court, administrative agency or attorney that ~~the eligible employee~~ I or my minor child or dependent appeared in or is preparing for a civil or criminal administrative proceeding related to domestic violence, harassment, sexual assault, ~~bias~~, or stalking ~~or other order authorized by ORS 30.866, 107.095(1)(c), 107.700 to 107.735, 124.005 to 120.040 or 163.730 to 163.750.~~
- ☐ Documentation from an attorney, law enforcement officer, health care professional, licensed mental health professional or counselor, member of the clergy, ~~employee of the Department of Justice division providing victim and survivor services~~ or victim services provider ~~with or from whom the eligible employee or the eligible employee's~~ that I or my minor child or dependent is receiving services.

I understand ~~that I may use accrued paid leave, including sick leave, vacation leave or any other paid leave that is offered by the district the district requires me to use any accrued sick leave, vacation, personal leave days or other paid time established by Board policy(ies) and/or collective bargaining agreement in the order specified by the district.~~

If my request for a leave is approved, ~~it is my understanding~~ I understand that without an authorized extension when the need for an extension could be anticipated, I must report to duty on the first workday following the date my leave is scheduled to end. ~~I understand that failure to do so will constitute unequivocal notice of my intent not to return to work and the district may terminate my employment.~~ I understand if I am unable to return to work following the period of authorized leave, I will notify ~~my employer~~ the district as soon as practical and provide any required information which will allow ~~my employer~~ the district to determine my eligibility for an extension of leave.

I authorize the district to deduct from my paychecks or seek to recover any ~~employee contributions for health insurance premiums, life insurance or long term disability insurance~~ amounts paid for insurance coverage by the district on my behalf which remain unpaid after my leave, consistent with state law.

Signature of Employee: _____

Date: _____

OSBA Model Sample Policy

Code: IIA
Adopted:

Instructional Materials**

The Board believes proper care and judgment should be exercised in selecting core and supplemental instructional materials and school and classroom library materials[, and that those materials should be inclusive of populations represented in a global society]. [The process to select materials will reflect respect for all people, regardless of race, color, creed, national origin, age, sex, sexual orientation, gender identity, or disability.]

A material involved with a reconsideration will remain available throughout the reconsideration process. Materials will not be removed for discriminatory reasons. A request for reconsideration of materials may be processed through established procedures found in accompanying administrative regulations. Meetings of reconsideration committees may be subject to Public Meetings Law. Records regarding reconsideration procedures are subject to Public Records Law.

[This policy is not intended to cover classroom activities. Complaints regarding classroom activities unrelated to materials can be filed using other established district complaint procedures.]

The term “instructional material” includes core instructional materials, supplemental materials, school library materials, and classroom library materials.

Some materials may fall into more than one of the following categories. If there is a question regarding selection or reconsideration, the district administration may select which procedure to use.

Definitions

“Core instructional material,”¹ sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks, and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books, or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

“Supplemental instructional materials” means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

“School library materials” means materials which are kept in the school library for student selection and use. The use of these materials may not be required for a particular class, but they may be selected by

¹ This comes from OAR 581-011-0050(1), referring to instructional materials which must be adopted by local school boards.

students to use. These may include books, media, newspapers, magazines, videos, websites, or databases, including in digital or print, etc. These materials are not adopted by the Board.

“Classroom library materials” means materials which are kept in the classroom for student selection and use. The use of these materials is not required for the class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, etc. These materials are not adopted by the Board.

Core Instructional Materials

The Board retains the authority to approve core instructional materials used in district schools and authorizes the superintendent [or designee] to develop and implement administrative regulations governing selection and adoption of such materials. Procedures will provide for involvement of administrators, staff, parents,[students,] and community members; will use established selection criteria to contribute to the attainment of district, program, and course or grade-level goals; and will reflect recent knowledge, trends, and technology in the field.

The district will review core instructional materials in accordance with the State Board of Education adoption cycle. Each core instructional program and its instructional materials will be reviewed [on a seven-year cycle], and any resulting recommendations will be issued by district administration to the Board for approval. All recommended core instructional materials shall be approved by the Board prior to use. ~~[The adoption of textbooks [for American history and government] by the Board and any committee shall be done in a manner in accordance with ORS 337.260.]~~ The district will establish a process and timeline for regularly determining and considering whether core instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge. [All requests for reconsideration of core instructional materials may be considered under administrative regulation IIA-AR(2) - Reconsideration of Core Instructional Materials.]

[The district may choose to independently adopt core instructional materials which are not on the state-approved list, using state-approved selection criteria. (See administrative regulation IIA-AR(6) – Independent Adoption of Instructional Materials)]

Supplemental Instructional Materials

All supplemental instructional materials will be selected by [teachers, principals, librarians, and/or others, as determined appropriate] [which may not be through any formal selection procedure]. Such materials will contain suitable readability levels and support the district’s adopted curriculum content. Materials will be used for their intended audience. [All requests for reconsideration of supplemental instructional materials may be considered under administrative regulation IIA-AR(3) - Reconsideration of Supplemental Instructional Materials.]

School Library Materials

All school library materials will be selected by a librarian using established selection criteria. Such materials will contain suitable readability levels. [All requests for reconsideration of school library materials may be considered under administrative regulation IIA-AR(4) - Reconsideration of School or Classroom Library Materials.]

Classroom Library Materials

All classroom library materials will be selected by a classroom teacher and/or others[, with no formal selection procedure]. Such materials will contain suitable readability levels. Teachers are responsible for knowing the available materials in their classroom library. [All requests for reconsideration of classroom library materials may be considered under administrative regulation IIA-AR(4) - Reconsideration of School or Classroom Library Materials.]

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 332.107](#)
[ORS 336.035](#)
[ORS 336.082](#)
[ORS 336.840](#)
[ORS 337.120](#)
[ORS 337.141](#)

[ORS 337.150](#)
[ORS 337.260](#)
[ORS 337.511](#)
[ORS 339.155](#)
[ORS 659.850](#)
[OAR 581-011-0050 - 0117](#)

[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-022-2310](#)
[OAR 581-022-2340](#)
[OAR 581-022-2350](#)
[OAR 581-022-2355](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2024).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).

Instructional Resources/Instructional Materials (Version 1)

The Board is responsible for the selection of instructional materials. The Board delegates to district professional personnel the authority for the selection of instructional and library media materials in accordance with the policy below.

Selection Objectives

When reviewing and selecting instructional resources and materials, the objectives will be:

1. To select materials that will provide improvements in content, organization and teaching methods;
2. To ensure accurate and up-to-date content that includes new concepts, insights and facts;
3. To provide for sequential growth from level to level;
4. To provide a fair representation of the many religious, ethnic and cultural groups and their contributions to our American heritage;
5. To provide resources and materials that are free of racial, color, national origin, religious, disability, age, marital status, gender identity, sexual orientation or sexual bias.

The district will establish a process and timeline for regularly determining and considering whether the textbooks and other instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge.

Textbooks and other instructional materials adopted by the Board shall be selected by the appropriate professional personnel in consultation with parents and citizens. The input of staff and students will be encouraged. Final decisions on purchase will rest with the superintendent or designee, subject to official adoption by the Board in the case of textbooks and other instructional materials.

Selection Criteria

All materials selected will be consistent with the following principles:

6. Materials that enrich and support the curriculum, taking into consideration the varied interests, abilities and maturity levels of the students served;
7. Materials that stimulate growth in factual knowledge, literary appreciation, aesthetic values and ethical standards;

8. A background of information which will enable students to make intelligent judgments in their daily lives;
9. Materials on opposing sides of controversial issues, so that young citizens may develop, under guidance, the practice of analytical reading and thinking;
10. Materials representative of the many religious, ethnic and cultural groups, showing their contributions to our heritage.

The above principles will serve as a guide in the selection of all instructional and library media materials.

To be in compliance with the requirements of federal law, the Board directs the superintendent to distribute curriculum materials and instructional supplies to district schools in such a manner that ensures all schools receive equivalent materials.

Any resident or employee may challenge the appropriateness of the district's instructional materials. The district will provide a procedure to process such challenges.

END OF POLICY

Legal Reference(s):

[ORS 336.035](#)
[ORS 336.840](#)
[ORS 337.120](#)
[ORS 337.141](#)
[ORS 337.150](#)

[ORS 337.260](#)
[ORS 337.511](#)
[ORS 339.155](#)

[OAR 581-011-0050 to -0117](#)
[OAR 581-022-2310](#)
[OAR 581-022-2340](#)

[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-022-1140](#)
[OAR 581-022-1520](#)
[OAR 581-022-1640](#)
[OAR 581-022-2350](#)
[OAR 581-022-2355](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).

Lebanon Community Schools

Code: **JEC**

Adopted: 4/15/10

Readopted: 1/20/11, 3/10/16, 4/28/16
4/27/17, 1/11/18, 3/13/20

Orig. Code(s): JEC

School Admission and Open Enrollment **

The Board is committed to providing an educational program for all students living in the district. The Board believes all students living in the district who have not completed 12 years of education should regularly attend a public full-time school and be included in the available educational programs.

State law considers a child to be six years of age if the sixth birthday of the child occurred on or before September 1 and a child is considered to be five years of age if the fifth birthday of the child occurred on or before September 1. The district considers a child five years of age to be eligible for kindergarten enrollment.

All new students must register in the office of the school of residence. Registration requirements include **proof of address**, immunization records, as required by law, and proof of the student's birth date (e.g. a birth certificate, a hospital record, a baptismal record or a signed affidavit). Students admitted to any grade must show evidence of completing the prior school years.

Students enrolled in the district shall comply with Oregon laws related to age, residence, health, attendance and immunization.

Students located in the district shall not be excluded from admission solely because the student does not have a fixed, regular and adequate nighttime residence or solely because the student is not under the supervision of a parent.

Students located in the district shall not be excluded from admission where they are otherwise eligible, not receiving special education, and they have not yet attained the age of 19 prior to the beginning of the current school year.

The district may admit an otherwise eligible person who is not receiving special education and who has not yet attained 21 years of age prior to the beginning of the current school year if the person is shown to be in need of additional education in order to receive a high school diploma or a modified diploma.

Students who attend a district school on an interdistrict transfer or were admitted prior to 2019 through open enrollment are considered residents of the district.

Students living in the district who have attained the age of majority are considered residents of the district unless the student has transferred to another district via interdistrict transfer.

Minor students living with a parent or guardian who resides in the district are considered residents of the district unless the student has transferred to another district via interdistrict transfer.

Students who are in foster care¹ and who are placed in the district are residents of the district or origin, unless the court determines that attending in the district of residence is in the best interest of the student.

Students who are military children² are considered resident of the district, if the district is in the district of military residence³ for the military child. Parents of military students must provide proof of residency within 10 days after the date of military transfer or pending transfer indicated on the official military orders.

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

The Board recognizes that the educational goals of the district can best be attained through educational programs as diverse as students' needs within a pluralistic society. Therefore, the Board encourages the development of a variety of school options through the cooperative efforts of educators, parents, students, and/or community resources.

Students have a right to attend the neighborhood school which is within the attendance boundaries of which they are also resident. The district will consider parent or guardian applications for open enrollment outside their neighborhood attendance area in accordance with district regulations. Parents may apply for more than one school by priority order.

When open enrollment applications are approved by the district, the student may continue at the transferred school until the student completes the highest level of instruction in the school; the student's parent requests that the open enrollment be rescinded; or administrators revoke the open enrollment for reasons such as erratic attendance, excessive tardiness, or other unsatisfactory performance.

END OF POLICY

Legal Reference(s):

[ORS 327.006](#)
[ORS 336.092](#)
[ORS 339.010](#)
[ORS 339.115](#)
[ORS 339.125](#)
[ORS 339.133](#)
[ORS 339.134](#)
[ORS 433.267](#)
[OAR 581-022-2220](#)

¹ "Foster care" does not mean care for children whose parent or guardian voluntarily placed the child outside the child's home with a public or private agency and for whom the child's parent or guardian retains legal guardianship.

² "Military child" means a child who is in a military family covered by the Interstate Compact on Education Opportunity for Military Children, as determined under rules adopted by the State Board of Education.

³ "School district of military residence" means the school district in which 1) the family of a military child intends to reside as the result of a military transfer, or 2) if the school district in which the family intends to reside is unknown, the school district in which the military installation identified in the official military order is located.

[Senate Bill 802 \(2019\)](#)

[Senate Bill 905 \(2019\)](#)

Illegal Immigration and Immigration Reform Act of 1996, 8 U.S.C. §§ 1101, 1221, 1252, 1324, 1363, 1367 (2018).

McKinney-Vento Homeless Assistance Act, Subtitle VII-B, reauthorized by Title IX-A of the Every Student Succeeds Act (ESSA), 42 U.S.C. §§ 11431, 11434a (2012).

OSBA Model Sample Administrative Regulation

Code: IIA-AR(1)
Revised/Reviewed:

Instructional Materials

Core Instructional Materials¹

The Board selects core instructional materials. The responsibility to ensure procedures on selection and recommendations for core instructional materials are followed rests with the superintendent. The responsibility for coordinating the distribution of core instructional materials to classes also rests with the superintendent. It is the principal's responsibility to implement and maintain the core instructional materials, and teachers are expected to use selected core instructional materials in the classroom.

Materials selection committees will be appointed by the administration at the time necessary adoption areas are determined. The committee will review the materials and the general criteria for materials selection and provide a recommendation to the superintendent. The superintendent may make changes to the recommendation and shall submit a recommendation(s) to the Board for adoption prior to use. [{²}The meetings of a selection committee for core instructional materials will follow Public Meetings Law.]

[If the district chooses to adopt core instructional materials which are not on the state-approved list, the rules outlined in OAR 581-022-2350 will apply [and are represented in administrative regulation IIA-AR(6) - Independent Adoption of Core Instructional Materials].]

Supplemental Instructional Materials³

The responsibility for evaluating and selecting supplemental instructional materials is delegated to [teachers, principals, librarians, and/or others, as determined appropriate], who may collaborate as part of the process. Other authoritative matter experts may be included when practicable, as determined by the district.

1. Materials will contain suitable readability levels and support the district's adopted curriculum content.

¹ "Core instructional material," sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books, or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

² {Depending on the structure of the committee and who the committee reports to, Public Meetings Law may apply to the committee meetings.}

³ "Supplemental instructional materials" means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

2. Recommendations for selection may be solicited from staff and may include students.
3. Donated materials will be evaluated using the district's selection criteria and will be accepted or rejected based on those criteria.
4. Selection is an ongoing process which should include the removal of materials which no longer meet the selection criteria and the replacement of lost and worn materials still of educational value.

School Library Materials⁴

1. In selecting materials for the school library or media center, a librarian, under supervision of the principal, will evaluate the existing collection and the curriculum needs. The librarian will consult reputable, professionally prepared selection aids and other professional sources. Materials will contain suitable readability levels.
2. Recommendations for selection may be solicited from staff and students.
3. Donated materials will be evaluated using the established selection criteria and will be accepted or rejected based on those criteria.
4. Selection is an ongoing process which should include the removal of materials which no longer meet the selection criteria and the replacement of lost and worn materials still of educational value.

Classroom Library Materials⁵

1. When selecting materials for a classroom library, the teacher may consult staff and/or accept recommendations from staff and students.
2. Donated materials will be evaluated and may be accepted or rejected by the teacher.
3. Selection is an ongoing process which should include the removal of materials which no longer meet the selection criteria.

⁴ "School library materials" means materials that are kept in the school library for student selection and use. The use of these materials may not be required for a particular class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, websites, or databases, including in digital or print, etc. These materials are not adopted by the Board.

⁵ "Classroom library materials" means materials that are kept in the classroom for student selection and use. The use of these materials is not required for the class, but they may be selected by students to use. These may include books, media, newspapers, magazines, videos, etc. These materials are not adopted by the Board.

Instructional Materials/Program Adoption Procedure

1. Prior to an adoption study, teachers, administrators, parents, citizens and students may suggest materials they feel should be considered for adoption. Their specific suggestions or recommendations should be submitted to the curriculum coordinator/curriculum administrator.
2. The curriculum coordinator/curriculum administrator will compile and present all suggestions listed in Step 1 to the adoption committee. The adoption committee will be comprised of parents selected by the curriculum coordinator/curriculum administrator, parents and/or community members and other district staff selected by the curriculum coordinator/curriculum administrator to represent elementary and secondary levels. At a minimum, 50% of the adoption committee membership shall be comprised of teachers who are impacted by the curriculum being adopted.
3. In order to inform constituents of the review process, an announcement will be made at a regular Board meeting within one month of the committee's first meeting.
4. The committee will conduct a preliminary study of materials suitable for basic adoption. Publishers and curriculum consultants may be invited to participate in the study. Material under consideration for adoption by the committee will be available for review by district constituents upon request. An evaluation/rating instrument will be employed for all program/instructional materials considerations. This evaluation/rating instrument may include those already completed by outside agencies (such as the Oregon Department of Education or the non-profit EdReports). The committee will decide whether to first initiate a pilot or trial use of a particular series or text or to proceed directly with an adoption. Any trial use or pilot should be coordinated and compatible with the proposed revisions in the curriculum guide. The proposed pilot or trial use must have approval of the principal and the teachers involved.
5. After a trial use in the classroom and/or committee review, the committee will release results of its evaluation on the programs/instructional materials studied to the cabinet. Specific recommendations will be prepared and forwarded to the superintendent. The committee must show evidence of having used an evaluation or instrument to ensure conformity with curriculum program goals.
6. The [cabinet] will review the recommended adoption and ensure that:
 - a. Appropriate procedures have been complied with;
 - b. Compatibility exists with other texts or skills presented at the same grade level in other curriculum areas;
 - c. The cost is within budgeted amounts.

The [cabinet] may forward a recommendation to the superintendent either accepting the adoption proposal or referring it back to the committee for revision or further study.

7. The superintendent will decide after reviewing the recommendation to either send the proposal back to the committee for further review or to forward it to the Board for approval.
8. The Board may rule on the adoption recommendation or direct the superintendent to further action as it deems appropriate or conducive to reach established goals and objectives.
9. It is the principal's responsibility to implement and maintain the district-adopted instructional materials/programs. Exceptions to the district-adopted instructional materials/programs could occur only when written permission is granted by the superintendent and/or their designee.

DELETED

OSBA Model Sample Administrative Regulation

Code: IIA-AR(2)
Revised/Reviewed:

Reconsideration of Core Instructional Materials

Any staff member, student or their parent or guardian, or resident of the district may raise concern about core instructional materials¹ used in the district's educational program. This procedure is meant to provide a forum for those persons in the schools and the community who are not directly involved in the selection process. Access to materials under reconsideration will not be restricted during the reconsideration process.

Complaints alleging a material constitutes protected-class discrimination should be submitted through the district's discrimination complaint policy and procedures.

This reconsideration process will be completed in its entirety and not subverted or ended prematurely. The person making a request for reconsideration may withdraw their request at any time during the process.

1. Concern

- a. Concerns about core instructional materials should be submitted to the ~~principal~~ administrator. If a staff member receives an informal inquiry, the staff member is to forward the inquiry to the administrator ~~principal~~ promptly.
- b. Any concern made to the administrator ~~principal~~ about core instructional materials by any person(s) will be made known to the staff member(s) most directly involved with its use.
- c. The administrator ~~principal~~ will arrange to meet with the person(s) with the concern[, and may include the staff member(s) most directly involved with its use,] in an effort to resolve the issue informally, within [15] days of receipt of the concern.
 - (1) The administrator ~~principal~~ initially receiving a concern will explain to the person the district's selection procedure.
 - (2) The administrator ~~principal~~ initially receiving a concern will explain to their best ability the particular place the material in question occupies in the educational program and its intended educational usefulness or include someone who can identify and explain the use of the material.
- d. The administrator ~~principal~~ will inform the person(s) submitting the concern that if they are not satisfied with the outcome of the informal inquiry process above, they may file a written request for reconsideration of the material within [10] days of the conclusion of 1.c. The initial

¹ "Core instructional material," sometimes referred to as basal, means any organized system, which constitutes the major instructional vehicle for a given course of study, or any part thereof. Core instructional materials may include adaptive or personalized learning programs, digital textbooks, and print textbooks and are adopted and paid for by the district. Core instructional materials may include such instructional materials as a hardbound or a softbound book or books or sets or kits of print and non-print materials, including electronic and internet or web-based materials or media.

Concerns and requests for reconsideration of supplementary instructional materials or school or classroom library materials will be processed in accordance with the applicable administrative regulation.

contact from the person and any outcome of a meeting or conversation will be documented and maintained by the ~~administrator~~ ~~principal~~.

2. Request for Reconsideration

- a. [A staff member, student or their parent or guardian, or resident of the district wishing to file a request for reconsideration of core instructional materials must complete Step 1 above prior to filing a request for reconsideration.]
- b. All requests for reconsideration will be in writing [on the form prepared for this purpose] [, signed by the complainant,] and must be submitted to the superintendent. All school offices will make forms available.
- c. Upon receipt of a written request for reconsideration, the superintendent [or designee] will appoint a reconsideration committee.
- d. The reconsideration committee will be made up of at least ~~five – seven~~ ~~nine~~² members:
 - (1) ~~Three – five~~ ~~Two~~ teacher[s] designated ~~annually~~ by the superintendent [or designee];
 - (2) ~~One school librarian designated annually by the superintendent [or designee];~~
 - (3) ~~Two~~ ~~One~~ administrators designated ~~annually~~ by the superintendent [or designee];
 - (4) ~~Four~~ members from the community [having expressed willingness to serve on this committee] appointed annually by the Board;
 - (5) ~~One student selected annually by the student council.~~

[The reconsideration committee may include other designated district personnel in discussions about complaints which relate to an underrepresented group or a protected class.]

~~[The committee selected will only serve to consider the material, which is the subject of the request for reconsideration, unless otherwise specified. After completion of the reconsideration committee's responsibilities, committee members will be returned to the pool.]~~

- e. The use of the material identified in the request for reconsideration will not be suspended during the reconsideration process. Materials will not be removed for discriminatory reasons.
- f. The reconsideration committee will convene to consider the request for reconsideration received by the district. The committee will receive the request for reconsideration and copies of related materials and instructions on procedure during this committee meeting.

3. Procedures for the Reconsideration Committee

- a. The procedures for the reconsideration committee are as follows:
 - (1) Select a chair [and a secretary]. ~~[The chair of the committee will not be an employee of the district. The secretary will be an employee of the district];~~
 - (2) Be responsible for documenting all proceedings; adhering to Public Meetings Law, when required; and established procedures and guidelines; and preparing and representing the recommendations to the superintendent;
 - (3) [Establish a calendar for review of the material;]
 - (4) Review copies of the request for reconsideration;

² {An odd number of members is recommended.}

- (5) [Review applicable materials such as a copy of the district or school mission statement; professional reviews of the materials being reconsidered, when available; state standards; and curriculum planning;]
 - (6) Review copies of material being reconsidered, as available;
 - (7) Consider the material's suitability in the context of the original use and the context in which the request for reconsideration was made;
 - (8) Review the material under reconsideration in its entirety, considering the theme, concept, vocabulary, and illustrations as they apply to:
 - (a) The suitability of the material for the instructional objectives established for the lesson(s) in which it was used, including its presentation and follow-up;
 - (b) The material's level of difficulty; and
 - (c) The age group(s) with which it was used.
- b. An opportunity will be provided to the person who filed the request and staff member(s) involved to offer oral or written testimony on the reconsideration; outside consultants, lay people, other staff members, or other individuals may be offered an opportunity to provide offer oral or written testimony on the reconsideration within such procedures and limitations as may be established by the chair with the consensus of the committee.
 - c. The person who made the request for reconsideration will be kept informed by the superintendent or designee concerning the status of the request throughout the committee process. The person and known interested parties will be given notice of committee meetings.
 - d. Every request for reconsideration will be acted upon by the committee. However, the committee may consider requests with similar concerns together.
 - e. Review and discuss possible options for decision, including:
 - (1) Continued use of the material as used, with no restrictions;
 - (2) Restricted or modified use of the material in terms of subject area, grade level, and/or districtwide, related to the specific request for reconsideration; or
 - (3) Removal of the material from the educational setting in which it was used.

~~[The reconsideration committee will consider the material's suitability in the context in which the request for reconsideration was made.]~~

Following the discussion and review of possible options for recommendation, a committee member may offer a motion outlining the committee's recommendation. Action will be taken on the motion and any subsequent motions within the procedures outlined above and consistent with Oregon law.

- f. The reconsideration committee's final recommendation will be issued within [45] days of receipt of the request by the district.

The written recommendation and its justification from the committee will be forwarded to the superintendent within [seven] days of issuance of the recommendation. Within [seven] days of receipt of the recommendation by the superintendent, a copy of the recommendation will be sent by the superintendent or designee to the person who requested the reconsideration and to the Board.

g. Procedures for voting:

- (1) A quorum³ will be present to act upon any business to come before the committee.
- (2) All outcomes of motions and votes by name will be recorded and reported in the minutes of the meeting(s).
- (3) Only votes of the members present at the time of the vote will be recorded⁴.
- (4) A vote in the affirmative from a majority of those present is required for a motion to pass.

4. Board Review

The Board will review the final recommendation and announce its decision at a Board meeting. If the Board's decision is contrary to the committee's recommendation, the reasons will be communicated, in writing, to the superintendent. The Board's decision, at minimum, should include a reference to grade level and subject area, for which the subject material can be used, if any. The Board will issue a decision within [30] days of receipt of the reconsideration committee's recommendation. The district will provide a copy of the Board's decision to the person who requested the reconsideration.

The timelines may be modified by the district based on the availability of staff and/or committee participants. Notice of a modified timeline must be provided to the person who made the request, and the staff member(s) involved.

Requests for reconsideration of the same material will not be accepted for at least [two] calendar year[s] following issuance of a decision on said material.

³ A "quorum" is a majority (one-half of an odd number of members rounded up to the next whole number; one-half of an even number of members plus one). A quorum of a five-member committee is three; a quorum of a six-member committee is four; a quorum of a seven-member committee is four.

⁴ Committee members may attend virtually. Members attending virtually are considered present for quorum and voting purposes.

Challenge of Instructional Materials

1. Inquiries

- a. Any inquiry made to an administrator regarding instructional material by any person(s) shall be made known to the staff member(s) using the material. The staff member(s) shall be made aware of the person(s) making the inquiry.
- b. The administrator shall then arrange for the person(s) making the inquiry to meet with the staff member(s) using the material in an effort to resolve the issue informally.
- c. The administrator shall inform the person(s) making the inquiry that if they are not satisfied with the outcome of the informal process, they may file a formal written challenge.

2. Challenges

- a. All formal challenges shall be in writing on the district form prepared for this purpose and must be submitted to the superintendent.
- b. Upon receipt of a written challenge, the superintendent shall, within 10 student contact days, appoint the review committee and provide a copy of the written challenge to the staff member(s) involved.
- c. The review committee shall consider the challenge within 10 student contact days of the committee's appointment by the superintendent.
- d. The review committee, once appointed, shall recommend to the superintendent whether or not the challenged material should be withdrawn from use during the review process. The superintendent may withdraw challenged material following receipt of the recommendation from the review committee until final resolution is reached by the Board.
- e. Following a review of the challenged material, the review committee shall submit its report and recommendation to the superintendent for presentation to the Board. Copies of the recommendation shall be provided to the person(s) filing the challenge and to the staff member(s) involved.
- f. The Board shall announce its decision at the next Board meeting following receipt of the committee's recommendation. If the Board's decision is contrary to the recommendation of the review committee, the reasons will be communicated, in writing, to the review committee.
- g. The review committee shall be appointed by the superintendent and shall be composed as follows:

(1) District employees (3 - 7):

- One licensed teacher(s) representing each level(s) of school (elementary/middle/high) at which the material(s) are used
- One administrator representing the level(s) of school (elementary/middle/high) at which the material(s) are used
- One district employee representing the district at large

Patrons (2 - 3)

- One patron representing the level(s) of school (elementary/middle/high) at which the material(s) are challenged
- (Up to two) patron(s) representing the district at large

- (1) Members shall be selected from a list of people having expressed their willingness to serve on this committee;
- (2) The review committee shall be chaired by a district office administrator appointed by the superintendent and shall be a non-voting member of the committee;
- (3) The committee chair shall be responsible for documenting all proceedings, for adherence to established procedures and guidelines and for preparing and presenting the report and recommendation to the Board based on the minutes of the meeting(s). Additionally, the chair will send copies of the committee's report and recommendation to the person(s) filing the challenge and the staff member(s) involved.

3. Procedures to be followed by the review committee:

- a. Review "Challenge of Instructional Material" administrative regulation;
- b. Establish a calendar for the review of the challenged material;
- c. Review the challenged material considering the theme, concept, vocabulary, and illustrations as they apply to:
 - (1) The appropriateness of the material for the instructional objectives established for the lesson(s) in which it was used, including its presentation and follow-up;
 - (2) The appropriateness of the material's level of difficulty; and
 - (3) The appropriateness of the material for the age group(s) with which it was used.
- d. Request that the staff member(s) involved submit a written explanation of their use of the challenged material, specifically addressing its relationship to the established curriculum and course objectives;
- e. An opportunity will be provided to person(s) filing the challenge, staff member(s) involved, outside consultants, lay people, other staff members or other individuals to offer oral or written testimony on the challenge within such procedures and limitations as may be established by the chair with the consensus of the committee;
- f. Review and discuss possible options for recommendation, including:
 - (1) Continued use of the material as used, with no reservations;
 - (2) Restricted or modified use of the material in terms of subject area, grade level, etc.;
 - (3) No further use of the material as a part of the regular or support curriculum in the district.
- g. Procedures for voting:
 - (1) A quorum (one-half the committee membership plus one) shall be present to act upon any business to come before the committee;
 - (2) All motions and votes shall be recorded and reported in the minutes of the meeting(s);
 - (3) Votes will be recorded from only the members present at the time of the vote;
 - (4) A simple majority of those present is required for a motion to pass;
 - (5) Roll call votes may be taken.

- h. Following the discussion and review of possible options for recommendation, a committee member may offer a motion outlining the committee's recommendation. Action shall be taken on that motion and any subsequent motions within the procedures outlined in section 3.g. above and consistent with parliamentary procedure;
- i. All meetings of the review committee are subject to the Public Records and Meetings Law pursuant to Oregon Revised Statute (ORS) 192.610 to 192.690.

DELETED

OSBA Model Sample Administrative Regulation

Code: IIA-AR(3)

Revised/Reviewed:

Reconsideration of Supplemental Instructional Materials

Any staff member, student or their parent or guardian, or resident of the district may raise concern about supplemental instructional materials¹ used in the district's educational program. This procedure is meant to provide a forum for those persons in the schools and the community who are not directly involved in the selection process. Access to materials under reconsideration will not be restricted during the reconsideration process.

Complaints alleging a material constitutes protected-class discrimination may be submitted through the district's discrimination complaint policy and procedures.

This reconsideration process will be completed in its entirety and not subverted or ended prematurely. The person making a request for reconsideration may withdraw their reconsideration request at any time during the process.

1. Concern

- a. Any concern made regarding supplemental instructional materials by any staff member, student or their parent or guardian, or resident of the district will be made known to the administrator ~~principal~~.
- b. The administrator ~~principal~~ will arrange to meet with the person(s) with the concern [, and may include the staff member(s) most directly involved with its use,] in an effort to resolve the issue informally, within [15] days of receipt of the concern.

The [administrator ~~principal~~ or staff member] will explain to their best ability the particular place the material in question occupies in the educational program and its intended educational usefulness or include someone who can identify and explain the use of the material.

- c. The [administrator ~~principal~~] will inform the person(s) submitting the concern that if the person is not satisfied with the outcome of the informal inquiry, they may file a written request for reconsideration within [10] days of the conclusion in 1.b. The initial contact from the person and any outcome of a meeting or conversation will be documented and maintained by the [principal].

2. Request for Reconsideration

- a. A staff member, student or their parent or guardian, or resident of the district wishing to file a request for reconsideration of supplemental instructional materials must complete Step 1 above prior to filing a request for reconsideration.

¹ "Supplemental instructional materials" means instructional materials used as part of the course of study, which are not part of the core instructional materials. They contain materials to supplement and/or differentiate core instruction and are generally teacher selected. These materials are not adopted by the Board. Materials required or assigned to be used as part of a class may be considered supplemental instructional materials, regardless of the source or location of the material.

- b. All requests for reconsideration will be in writing [on the form prepared for this purpose] [, signed by the complainant,] and must be submitted to the [principal]. If a request for reconsideration involves more than one material, a separate form must be completed for each material. A request to reconsider multiple titles in a series may be submitted on a single form. All school offices will make forms available.
- c. Upon receipt of a written reconsideration request, the ~~administrator~~ ~~[principal]~~ will appoint a reconsideration committee. ~~[by random selection] [from a pool of previously identified interested individuals].~~
- d. Use of the material identified in the request for reconsideration will not be suspended during the reconsideration process. Materials will not be removed for discriminatory reasons.

3. Reconsideration Committee

- a. The reconsideration committee shall be made up of at least five – ~~seven~~ ~~[seven]~~ members:
 - (1) ~~Two – five~~ ~~[Two]~~ teacher[s] [designated by the ~~administrator~~ ~~principal~~] and will be from the grade level of the material under reconsideration;
 - ~~(2) [One librarian designated [annually] by the principal;]~~
 - (3) ~~Two~~ ~~[One]~~ administrators designated ~~[annually]~~ by the ~~administrator~~ ~~principal~~;
 - ~~(4) [[Two] members from the community [having expressed willingness to serve on this committee] appointed by the principal;]~~
 - ~~(5) [One student selected [annually] by the student council.]~~

[The reconsideration committee may include equity, Title IX, and/or Section 504 personnel in discussions about concerns which relate to an underrepresented group or a protected class.]

[Committee members directly associated with the selection of the material under reconsideration will be excused from the committee. The ~~administrator~~ ~~[principal]~~ may appoint a replacement for the excused committee member, but such replacement will be of the same general qualifications as the person excused.]

~~[The committee selected will only serve to consider the material, which is the subject of the request for reconsideration, unless otherwise specified. After completion of the reconsideration committee's responsibilities, committee members will be returned to the pool.]~~

4. Procedures for the Reconsideration Committee

- a. [{²} Designate a committee member to keep minutes of the committee.]
- b. Every request for reconsideration will be acted upon by the committee. However, the committee may consider requests with similar concerns together.
- c. [Review applicable materials such as a copy of the district or school mission statement, professional reviews of the materials being reconsidered, when available, state standards and curriculum planning.]
- d. Be responsible for documenting all proceedings; adhering to established procedures and guidelines; and preparing and representing the recommendations to the [principal].
- e. [Establish a calendar for review of the material.]

² { Will the district provide staff to keep minutes or will the committee be responsible for keeping its own minutes? }

- f. Review the material under reconsideration in its entirety, considering the theme, concept, vocabulary, and illustrations (if any) as they apply to:
 - (1) [The suitability of the material for the instructional objectives established for the lesson(s) in which it was used, including its presentation and follow-up;
 - (2) The alignment of the material with the standards and curriculum;
 - (3) The material's reading level and intended audience (literary level to comprehend the words as opposed to difficult topics);
 - (4) The suitability of the material for the students it was used with; and
 - (5) Professional review sources for the title/material, when available.]
- g. An opportunity will be provided to the person who filed the request and staff member(s) involved to offer oral or written testimony on the reconsideration; outside consultants, lay people, other staff members, or other individuals may be offered an opportunity to provide oral or written testimony on the reconsideration within such procedures and limitations as may be established by the committee.
- h. The person who made the request will be kept informed by the principal or designee concerning the status of the request throughout the committee process. The person and known interested parties will be given notice of such meetings.
- i. Review and discuss possible options for decision, including:
 - (1) Continued use of the material as used, with no restrictions;
 - (2) Restricted or modified use of the material in terms of [subject area, grade level, districtwide, related to the specific request];
 - (3) Removal of the material from the educational setting in which it was used.

~~[The reconsideration committee will consider the material's suitability in the context in which the request for reconsideration was made.]~~

Following the discussion and review of possible options for recommendation, a committee member may offer a motion outlining the committee's recommendation. Action will be taken on the motion and any subsequent motions within the procedures outlined above and consistent with Oregon law.

The written recommendation and its justification from the committee will be forwarded to the [principal] within [seven] days of issuance of the recommendation. Within [seven] days of receipt of the recommendation by the superintendent, a copy of the recommendation will be sent by the superintendent or designee to the person who made the request for reconsideration and to the Board.

- j. Procedures for voting:
 - (1) A quorum³ will be present to act upon any business to come before the committee.
 - (2) All outcomes of motions and votes will be recorded and reported in the minutes of the meeting(s).

³ A quorum is a majority (one-half of an odd number of members rounded up to the next whole number; one-half of an even number of members plus one). A quorum of a five-member committee is three; a quorum of a six-member committee is four; a quorum of a seven-member committee is four.

- (3) Only votes of the members present at the time of the vote will be recorded⁴.
- (4) A vote in the affirmative from a majority of those present is required for a motion to pass.

- k. The decision from the reconsideration committee will be issued within [45] days of receipt of the written request for reconsideration by the principal. The response to the request for reconsideration will include the committee's decision [and information regarding an appeal to the [superintendent] ~~[Board]~~]. The decision will be copied to the involved parties, including the administrator ~~[principal]~~. The administrator ~~[principal]~~ will also communicate the decision to the affected staff [and to the public].
- l. [The committee's decision will be the final decision of the district.]

5. ~~[Appeal to the [Superintendent][Board]~~

~~A decision from the reconsideration committee may be appealed by ^{5}the person who requested the reconsideration] to the [superintendent] [Board] by submission of the appeal to the [superintendent] [Board chair] within [15] days from issuance of the committee's decision. A copy of all procedural documents, recommendations, and decisions will be made available to the [superintendent] [Board]. [The Board will review the appeal and information at a Board meeting.] [The [superintendent] [Board] should review whether the correct procedure was followed. If the correct procedure was followed, the decision of the committee should be affirmed.] [The Board will make a decision regarding the appeal at a Board meeting.] The [superintendent] [Board] will issue a written decision to the involved parties within [30] days of receipt of the appeal.]~~

~~[If an appeal is made, the decision made by the reconsideration committee [is suspended pending the appeal (meaning, if applicable, that the material may remain in use until the appeal decision is made)] [remains in effect until the appeal is decided].]~~

The timelines in this administrative regulation may be modified by the district based on the availability of staff and/or committee participants. Notice of a modified timeline must be provided to the person who made the request and staff member(s) involved.

Requests for reconsideration of the same materials will not be accepted for at least [two] calendar year[s] following issuance of a decision on those materials.

⁴ Committee members may attend virtually. Members attending virtually are considered present for quorum and voting purposes.

⁵ {Does the district want to limit who can file an appeal? Consider:

- Communication regarding the reconsideration committee's decision (if any member of the public can file an appeal, should the decision be communicated to the public);
- The impact of the decision (if the decision applies throughout the entire district, should the entire district be able to appeal the decision).}

Challenge Request for Instructional Materials

(Submit to superintendent)

Title: _____ Publisher: _____ Date of Pub.: _____

Author _____

Type of media: ☐ Hardcover ☐ Paperback ☐ Digital ☐ Other: _____

Producer/Source (if known): _____

Request initiated by: _____ Phone _____

Address _____ City _____ Zip _____

Person making the request represents: ☐ Self ☐ Group or organization

Name of Group (or organization): _____

1. To what in the item do you object? (Please be specific and cite pages, frames, etc.)

2. In your opinion, what are the harmful effects upon students that might result from the use of this item?

3. Do you perceive any instructional value in the use of this item?

4. Did you review the entire item? ☐ Yes ☐ No

5. If not, what sections did you review? _____

6. Should the opinion of any additional experts in the field be considered? ☐ Yes ☐ No

7. Please list suggestions, if any: _____

8. What would you like the school to do about this material?

- ☐ Do not use it with my student.
- ☐ Withdraw it from use.
- ☐ Send it back to the selector or selectors for evaluation.
- ☐ Other _____.

9. In place of this item, would you care to recommend other material which you consider to be of equal or superior quality for the purpose intended?

10. Do you wish to make an oral presentation to the Review Committee? ☐ Yes ☐ No

If yes, please call the superintendent's office at [_____].

Signature

Date

References:

OSBA Model Sample Administrative Regulation

Code: IIA-AR(4)

Revised/Reviewed:

Reconsideration of School or Classroom Library Materials

[Student choice reading is endorsed by the district as a key component of literacy and reading instruction. Students select reading materials with the understanding that parents or guardians will discuss concerns and expectations with them.]

Any staff member, student or their parent or guardian, or resident of the district may raise concerns about the materials available to students through the district's school and classroom libraries. This procedure is to provide a forum for those persons in the schools and the community who are not directly involved in the selection process. Access to materials under reconsideration will not be restricted during the reconsideration process.

Concerns and requests for reconsideration alleging a material constitutes protected-class discrimination may be submitted through and will be processed in accordance with the district's discrimination complaint policy and procedures.

Meetings of the reconsideration committee are subject to Public Meeting Law.

This reconsideration process will be completed in its entirety and not subverted or ended prematurely. The person filing the request may withdraw their reconsideration request at any time during the process.

1. Concerns about School or Classroom Library Materials

- a. Any concern made regarding school or classroom library materials by any staff member, student or their parent or guardian, or resident of the district will be made known to the person responsible for the selection. For school library materials, share concerns with the [building's administrator ~~designated librarian~~]. For classroom library materials, share concerns with the classroom teacher.
- ▀ b. The person responsible for the selection of the material in question will respond and attempt to resolve the issue informally. Alternatively, the person responsible for selection may move the concern to the administrator ~~{principal}~~ in 1.d. An initial response will be provided within [15] days of receipt of the concern.
- c. If the person who made the inquiry is not satisfied, they can request a meeting with the administrator ~~{principal}~~.
- d. The administrator ~~{principal}~~ will meet with the person, attempt to resolve the concern, and document the meeting. The staff member responsible for selection may be requested to attend this meeting. The administrator ~~{principal}~~ will issue a follow-up communication about the outcome of the meeting to the person who made the informal inquiry and relevant staff within [10] days of receipt in 1.c.
- e. If the person who made the request is not satisfied with the outcome of the informal inquiry, they may file a written request for reconsideration within [10] days of the conclusion in 1.d. The initial contact from the person and any outcome of a meeting or conversation will be documented and maintained by the administrator ~~{principal}~~.
- f. No materials will be removed or restricted from use as a result of an informal concern.

2. Request for Reconsideration of School or Classroom Library Materials

- a. A staff member, student or their parent or guardian, or resident of the district wishing to file a request for reconsideration of school or classroom library materials must complete Step 1 above, prior to filing a request.
- b. All requests for reconsideration will be in writing [on the form prepared for this purpose] [, signed by the complainant,] and must be submitted to the ~~administrator~~ ~~principal~~. If a request for reconsideration involves more than one material, a separate form must be completed for each material. A request to reconsider multiple titles in a series may be submitted on a single form. All school offices will make forms available.
- c. Upon receipt of a request for reconsideration, the ~~administrator~~ ~~principal~~ will notify all staff member(s) who are directly involved in the request ~~[, and forward the request to the [district librarian]]~~; a copy will be forwarded to the superintendent [or designee]].
- d. The ~~administrator~~ ~~[district librarian]~~ ~~principal~~ ~~[curriculum director]~~ will, within [15] days, appoint a reconsideration committee. ~~[by random selection] [from a pool of previously identified interested individuals]~~.
- e. Use of the material identified in the request for reconsideration will not be suspended during the reconsideration process. Materials will not be removed for discriminatory reasons.

3. Reconsideration Committee

- a. The reconsideration committee will be made up of at least ~~five – seven~~ ~~seven~~ members:
 - (1) ~~Two -five~~ ~~Two~~ teacher[s] [designated by the ~~administrator~~ ~~principal~~] and will be from the grade level of the material under reconsideration;
 - (2) ~~{One librarian designated [annually] by the principal;}~~
 - (3) ~~Two {One administrators designated [annually] by the administrator principal;}~~
 - (4) ~~[[Two] members from the community [having expressed willingness to serve on this committee] appointed by the principal;]~~
 - (5) ~~{One student selected [annually] by the student council.}~~

[The reconsideration committee may include equity, Title IX and/or Section 504 personnel in discussions about requests that relate to an underrepresented group or a protected class.]

[The committee selected will only serve to consider the material, which is the subject of the request for reconsideration, unless otherwise specified. After completion of the reconsideration committee's responsibilities, committee members will be returned to the pool.]

4. Procedures for the Reconsideration Committee

- a. [{¹}Designate a committee member to keep minutes of the committee.]
- b. Every request for reconsideration will be acted upon by the committee. However, the committee may consider requests with similar concerns together.
- c. [Review applicable materials such as a copy of the district or school library mission statement and professional reviews of the materials being reconsidered, when available.]

¹ {Will the district provide staff to keep minutes, or will the committee be responsible for keeping its own minutes?}

- d. Be responsible for documenting all proceedings; adhering to established procedures and guidelines; and preparing and representing the recommendations to the ~~administrator.~~
~~[principal].~~
- e. Review the material under reconsideration in its entirety, considering the theme, concept, vocabulary, and illustrations (if any) as they apply to:
 - (1) [The material's availability for student selection from the school or classroom library;
 - (2) The alignment of the material with the school or classroom library material selection criteria;
 - (3) The material's reading level and intended audience (literary level to comprehend the words as opposed to controversial topics);
 - (4) The suitability of the material for the students it is available for; and
 - (5) Professional review sources for the title/material, when available.]
- f. An opportunity will be provided to the person who filed the request and staff member(s) involved to offer oral or written testimony on the reconsideration; outside consultants, lay people, other staff members, or other individuals may be offered an opportunity to provide oral or written testimony on the reconsideration within such procedures and limitations as may be established by the committee.
- g. The person who made the request will be kept informed by the principal or designee concerning the status of the request throughout the committee process. The person and known interested parties will be given notice of such meetings.
- h. Review and discuss possible options for a decision, including:
 - (1) Continued use of the material as used, with no restrictions;
 - (2) Restricted or modified use of the material in terms of [subject area, grade level, district-wide related to the specific request]; or
 - (3) Removal of the material from the educational setting.

~~[The reconsideration committee will consider the material's suitability in the context in which the request for reconsideration was made.]~~

Following the discussion and review of possible options for recommendation, a committee member may offer a motion outlining the committee's recommendation. Action will be taken on the motion and any subsequent motions within the procedures outlined above and consistent with Oregon law.

The written recommendation and its justification from the committee will be forwarded to the [principal] within [seven] days of issuance of the recommendation. Within [seven] days of receipt of the recommendation by the ~~administrator~~ ~~[principal]~~, a copy of the recommendation will be sent by the [principal or designee] to the person who requested the reconsideration and to the Board.

- i. Procedures for voting:

- (1) A quorum² will be present to act upon any business to come before the committee.
 - (2) All outcomes of motions and votes will be recorded and reported in the minutes of the meeting(s).
 - (3) Only votes of the members present at the time of the vote will be recorded³.
 - (4) A vote in the affirmative from a majority of those present is required for a motion to pass.
- j. The decision from the reconsideration committee will be issued within [45] days of receipt of the written request for reconsideration by the ~~administrator~~ ~~principal~~. The response to the request for reconsideration will include the committee's decision [and information regarding an appeal to the [superintendent] ~~Board~~]. The decision will be copied to the involved parties, including the ~~administrator~~ ~~principal~~. The ~~administrator~~ ~~principal~~ will also communicate the decision to the affected staff [and to the public].
- k. [The committee's decision will be the final decision of the district.]

5. ~~[Appeal to the [Superintendent] [Board]]~~

~~A decision from the reconsideration committee may be appealed by [⁴]the person who requested the reconsideration] to the [superintendent] [Board] by submission of the appeal to the [superintendent] [Board chair] within [10] days from issuance of the committee's decision. A copy of all procedural documents, recommendations, and decisions will be made available to the [superintendent] [Board]. [The Board will review the appeal and information at a Board meeting.] [The [superintendent] [Board] should review whether the correct procedure was followed. If the correct procedure was followed, the [superintendent] [Board] should affirm the decision of the committee.] [The Board will make a decision regarding the appeal at a Board meeting.] The [superintendent] [Board] will issue a written decision within [30] days of receipt of the appeal to the involved parties.]~~

~~[If an appeal is made, the decision made by the reconsideration committee [is suspended pending the appeal (meaning, if applicable, that the material may remain in use until the [superintendent] [Board] makes its decision)] [remains in effect until the appeal is decided by the [superintendent] [Board].]~~

The timelines in this administrative regulation may be modified by the district based on the availability of staff and/or committee participants. Notice of a modified timeline must be provided to the person who requested the reconsideration and staff member(s) involved.

² A quorum is a majority (one-half of an odd number of members rounded up to the next whole number; one-half of an even number of members plus one). A quorum of a five-member committee is three; a quorum of a six-member committee is four; a quorum of a seven-member committee is four.

³ Committee members may attend virtually. Members attending virtually are considered present for quorum and voting purposes.

⁴ {Does the district want to limit who can file an appeal? Consider:

- Communication regarding the reconsideration committee's decision (if any member of the public can file an appeal, should the decision be communicated to the public);
- The impact of the decision (if the decision applies throughout the entire district, should the entire district be able to appeal the decision).}

Requests for reconsideration of the same materials will not be accepted for at least [two] calendar year[s] following issuance of a decision on those materials.

NEW

OSBA Model Sample Administrative Regulation

Code: IIA-AR(5)

Revised/Reviewed:

Request for Reconsideration of Instructional or Library Materials Form

(Submit to administrator ~~Principal~~)

[Student choice reading is endorsed by the district as a key component of literacy and reading instruction. Student choice in reading materials is honored, with the understanding that parents/guardians have the final decision in what their child is reading. When materials are challenged, the principles of the freedom to read, listen, and view will also be considered for all students.]

Please complete this form in its entirety for consideration. This document will become a public record and is subject to public records requests.

Requests for reconsideration will be processed in accordance with the following:

1. Core instructional materials: IIA-AR(2) - Reconsideration of Core Instructional Materials
2. Supplemental instructional materials: IIA-AR(3) - Reconsideration of Supplemental Instructional Materials
3. School and classroom library materials: IIA-AR(4) - Reconsideration of School or Classroom Library Materials

People who wish to file a request for reconsideration of **instructional materials**, [supplemental and/or school or classroom library materials] must follow the informal process for concerns related to those instructional materials prior to filing this request for reconsideration.

Request initiated by: _____ Phone _____

Address _____ City _____ Zip _____

Email: _____

Book or other material:

Title: _____ Author _____

Publisher: _____ Publication Date: _____

Type of material: ☐ Article ☐ Audio recording ☐ Book ☐ Textbook ☐ Video ☐ Website

☐ Other: _____

Producer/Source (if known): _____

Please respond to the following questions.

1. Did you discuss your concerns with the teacher or other involved staff? ☐ Yes ☐ No

If no, you must first discuss your concerns with the teacher or other involved staff before filing a request for reconsideration.

If yes, on what date? _____

Please provide a summary of the conversation: _____

What is the name of the staff member(s)? _____

2. Did you review the entire material? ☐ Yes ☐ No

If not, what sections did you review? _____

3. How was the material acquired by the student (i.e., required reading, free choice selection, etc.)? _____

4. To what in the material do you object and why? (Please be specific and cite pages, frames, etc.) _____

5. What material do you recommend in its place which would provide information on the subject? _____

6. What action are you requesting the reconsideration committee consider? _____

7. Do you wish to provide oral or written testimony to the reconsideration committee?
☐ Yes, oral testimony ☐ Yes, written testimony ☐ No

If yes, please call the administrator ~~{principal's}~~ office at [_____].

Signature

Date

Received by [principal]: _____

Date

References:

Agenda Item 11

Consent Agenda

C. Second Reading Policy
Updates

Lebanon Community Schools

Code: **AC**

Adopted: 06/16/09

Readopted: 02/04/10, 09/10/15,
03/08/18, 12/12/19, 12/9/21, 6/6/24

Orig. Code(s): AC

Nondiscrimination and Civil Rights

The district **does not discriminate on any basis listed below and** prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race¹, color, religion, sex², sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability or perceived disability, pregnancy, familial status, economic status, or veterans' status, or because of the perceived or actual race, color, religion, sex, sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status of any other persons with whom the individual associates.

The district prohibits discrimination and harassment in, but not limited to, in employment, assignment and promotion of personnel; educational opportunities and services offered students; student assignment to schools and classes; student discipline; location and use of facilities; educational offerings and materials; and accommodating the public at public meetings.

The Board encourages staff to improve human relations within the schools, to respect all individuals and to establish channels through which citizens can communicate their concerns to the administration and the Board.

~~The Board directs the superintendent to designate the district's civil rights coordinator and make contact information available to staff, students, and parents.~~

The superintendent shall appoint individuals at the district to contact on issues concerning the Americans with Disabilities Act and Americans with Disabilities Act Amendments Act (ADA), Section 504 of the Rehabilitation Act, Titles VI and VII of the Civil Rights Act, Title IX of the Education Amendments, and other civil rights or discrimination issues, and notify students, parents, and staff with their names, office addresses, and phone numbers. The district will publish complaint procedures providing for prompt and equitable resolution of complaints from students, employees and the public, and such procedures will be available at the District's administrative office and available on the home page of the District's website.

The district prohibits retaliation and discrimination against an individual who has opposed any discrimination act or practice; because that person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing; and further prohibits anyone from coercing, intimidating,

¹ Includes discriminatory use of a Native American mascot pursuant to OAR 581-021-0047. Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 ~~(as amended by House Bill 2935 (2021))~~.

² 34 CFR § 106.10 provides "discrimination on the basis of sex includes discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity."

threatening or interfering with an individual for exercising any rights guaranteed under state and federal law.

Any complaint alleging discrimination may be made to any civil rights coordinator and will be processed in accordance with administrative regulation AC-AR(1) - Discrimination or Civil Rights Complaint Procedure. Depending on the nature of the complaint, additional requirements may apply.

The district will document and track:

1. All reports of discrimination received by the district and all responses to those reports issued by the district, including any investigations completed and remedies provided; and
2. The training completed by each civil rights coordinator.

Civil Rights Coordinator

The Director of Communications is the district's civil rights coordinator.

The civil rights coordinator(s) will:

1. Be knowledgeable of the requirements in OARs 581-021-0038, 581-021-0045, 581-021-0046, and 581-021-0660;
2. Have the independence and authority necessary to carry out the provisions of OAR 581-021-0660;
3. Monitor, coordinate, and oversee district compliance with state and federal laws prohibiting discrimination in education, including ensuring the availability of, and providing to students and staff:
 - a. The notice of nondiscrimination³ required by OAR 581-021-0045; and
 - b. The district written complaint process for making reports of discrimination.
4. Oversee and ensure the resolution of district investigations of complaints alleging and substantiating discrimination, including the provision of remedies designed to restore or preserve equal access to an education program or activity;
5. Provide guidance to district staff on civil rights issues in the district;
6. Respond to questions and concerns about civil rights in the district;
7. Coordinate efforts to prevent civil rights violations from occurring in the district; and
8. Satisfy the training requirements in OAR 581-021-0660 (2)-(3).
 - a. Upon initial designation, a civil rights coordinator must receive the following training in accordance with a schedule established by the Oregon Department of Education (ODE):

³ The notice of nondiscrimination will include the name or title, work address, email address, and phone number of each civil rights coordinator.

- (1) The meaning of discrimination under state and federal nondiscrimination law, including ORS 659.850, Title VI of the Civil Rights Act of 1964 Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990;
 - (2) The duties of districts under state and federal nondiscrimination law, including ORS 342.700 to 342.708, ORS 659.850 and 659.855, Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the American's with Disabilities Act of 1990, those statutes' implementing rules and regulations, and determinations made by the Oregon Department of Education and the United States Department of Education's Office for Civil Rights;
 - (3) The coordinators required by Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990, and those coordinators' duties;
 - (4) Identifying discrimination and reports of discrimination;
 - (5) Responding to reports of discrimination;
 - (6) Conducting civil rights investigations, including identifying conflicts of interest, and using strategies to mitigate conflicts of interest;
 - (7) Preventing discrimination in public school programs and activities;
 - (8) Identifying retaliation taken in response to reports of discrimination, responding to reports of such retaliation, and preventing such retaliation in public school programs and activities;
 - (9) Tracking and documenting reports of discrimination.
- b. In years subsequent to being designated a civil rights coordinator, a civil rights coordinator must annually receive the following training in accordance with a schedule established by ODE:
- (1) The meaning of discrimination under state and federal nondiscrimination law, including ORS 659.850, Title VI of the Civil Rights Act of 1964 Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, and Title II of the Americans with Disabilities Act of 1990;
 - (2) The duties of districts under state and federal nondiscrimination law, including ORS 342.700 to 342.708, ORS 659.850 and 659.855, Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the American's with Disabilities Act of 1990, those statutes' implementing rules and regulations, and determinations made by the Oregon Department of Education and the United States Department of Education's Office for Civil Rights;
 - (3) The coordinators required by Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990, and those coordinators' duties;
 - (4) Reporting discrimination, and responding to reports of discrimination, including through complaint processes and investigations.⁴

END OF POLICY

⁴ Training must first be completed by June 30, 2025.

Legal Reference(s):

| | | |
|---------------------------------------|---|--|
| ORS 174.100 | ORS 659A.006 | OAR 581-002-0001-002-0005 |
| ORS 192.630 | ORS 659A.009 | OAR 581-021-0045 |
| ORS 326.051(1)(e) | ORS 659A.029 | OAR 581-021-0046 |
| ORS 408.505 | ORS 659A.030 | OAR 581-021-0047 |
| ORS 408.230 | ORS 659A.040 | OAR 581-021-0650-0665 |
| ORS 659.805 | ORS 659A.103 - 659A.145 | OAR 581-022-2310 |
| ORS 659.815 | ORS 659A.230 - 659A.233 | OAR 581-022-2370 |
| ORS 659.850 - 659.860 | ORS 659A.236 | OAR 581-075-0001-075-0005 |
| ORS 659.865 | ORS 659A.309 | OAR 581-075-0901 |
| ORS 659A.001 | ORS 659A.321 | OAR 839-003 |
| ORS 659A.003 | ORS 659A.409 | |

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).

Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-633 (2018); 29 C.F.R. Part 1626 (2019).

Americans with Disabilities Act ~~of 1990~~/Americans with Disabilities Act Amendments Act, 42 U.S.C. §§ 12101-12112 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2018).

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701. 1703-1705, 1720 (2018);

Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (~~2020~~2024).

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018); 29 C.F.R. § 1601 (2019).

Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).

~~Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 29 C.F.R. Part 35 (2019).~~

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, 38 U.S.C. § 4212 (2018).

Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (2018); 29 C.F.R. Part 1635 (2019).

Suspected Sexual Conduct with Students and Reporting Requirements*

Sexual conduct by district employees, contractors¹, agents², and volunteers³ is prohibited and will not be tolerated. All district employees, contractors, agents, ~~and~~ volunteers, ~~and students~~⁴ are subject to this policy. ~~Students are also subject to this policy if they are acting as an employee, contractor, agent or volunteer.~~

⁵“Sexual conduct,” means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student and that are sexual advances or requests for sexual favors directed toward the student, or of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with a student’s educational performance, or of creating an intimidating or hostile educational environment. “Sexual conduct” does not include touching or other physical contact that is necessitated by the nature of the school employee’s job duties or by the services required to be provided by the contractor, agent or volunteer, and for which there is no sexual intent; verbal, written or electronic communications that are provided as part of an education program that meets state educational standards or a policy approved by the Board; or conduct or communications described in the definition of sexual conduct herein if the school employee, contractor, agent or volunteer is also a student and the conduct or communications arise out of a consensual relationship between students, do not create an intimidating or hostile educational environment and are not prohibited by law, any policies of the district or any applicable employment agreements.

“Student” means any person who is in any grade from prekindergarten through grade 12 or 21 years of age or younger and receiving educational or related services from the district that is not a post-secondary institution of education, or who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within ~~90 days~~ **one calendar year** prior to the sexual conduct.

The district will post in each school building the names and contact information of the employees designated for the respective school buildings to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.

Any district employee, contractor, agent or volunteer who has reasonable cause to believe that a student

¹ “Contractor” means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

² “Agent” means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

³ “Volunteer” means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁴ ~~Student conduct may only be sexual conduct if the student is also an employee, contractor, agent, or volunteer.~~

⁵ This definition of “sexual conduct” affects all conduct that occurs before, on or after June 23, 2021, for purposes of reports that are made, investigations that are initiated, or a collective bargaining agreement, an employment contract, an agreement for resignation or termination, a severance agreement or any similar contract or agreement entered into, on or after June 23, 2021.

~~R10/05/21-12/24~~ LF

Suspected Sexual Conduct with Students and
Reporting Requirements * - GBNAA/JHFF

has been subjected to sexual conduct by another district employee, contractor, agent or volunteer, or that another district employee, contractor, agent or volunteer has engaged in sexual conduct with a student shall immediately report such suspected sexual conduct to the designated licensed administrator or the alternate designated licensed administrator, in the event the designated administrator is the suspected perpetrator, for their school building. If the conduct also constitutes child abuse, the employee must make mandatory reports in accordance with Board policy GBNAB/JHFE – Suspected Abuse of a Child Reporting Requirements.

If the superintendent is the alleged perpetrator the report shall be submitted to the ~~assistant superintendent~~ **Chief Operations Officer** who shall report the suspected sexual conduct to the Board chair.

If an employee fails to report suspected sexual conduct or fails to maintain confidentiality of records, the employee will be disciplined up to and including dismissal.

When a designated licensed administrator receives a report of suspected sexual conduct by a district employee, contractor, agent or volunteer, the administrator will follow procedures established by the district and set forth in the district's administrative regulation JHFF/GBNAA-AR - Suspected Sexual Conduct Report Procedures and Form. All such reports will be reported to the Oregon Department of Education (ODE) or Teacher Standards and Practices Commission (TSPC) in accordance with such administrative regulation. The agency receiving a report will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged perpetrator.

When there is reasonable cause to support the report, a district employee suspected of sexual conduct shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety.

When there is reasonable cause to support the report, a district contractor, agent or volunteer suspected of sexual conduct shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify, as allowed by state and federal law, the person who was subjected to the suspected sexual conduct about any actions taken by the district as a result of the report.

A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable cause to believe the district employee, contractor or agent engaged in sexual conduct. Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The initiation of a report in good faith about suspected sexual conduct may not adversely affect any terms or conditions of employment or the work environment of the person who initiated the report or who may have been subject to sexual conduct. If a student initiates a report of suspected sexual conduct by a district employee, contractor, agent or volunteer in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer.

The district will provide to employees at the time of hire, or to a contractor, agent or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute sexual conduct;

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Suspected Sexual Conduct with Students and
Reporting Requirements * - GBNAA/JHFF

2 - 3

2. A description of the investigatory process and possible consequences if a report of suspected sexual conduct is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors and agents when they attempt to obtain a new job, pursuant to ORS 339.378(2).

All district employees are subject to Board policy GCAB - Personal Electronic Devices and Social Media - Staff regarding appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is strongly discouraged.

The superintendent shall develop administrative regulations to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 339.370 - 339.400](#)
[ORS 419B.005 - 419B.045](#)

Every Student Succeeds Act, 20 U.S.C. § 7926 (2018).

~~House Bill 2136 (2021).~~

~~Senate Bill 51 (2021).~~

House Bill 4160 (2024).

Lebanon Community Schools

Code: **IKF**

Adopted: 5/20/10

Readopted: 12/16/10, 5/19/11, 12/5/13,
3/10/16, 6/9/16, 10/12/17,
1/11/18, 4/26/18, 8/8/19,
1/9/20, 4/14/22, 11/10/22

Graduation Requirements**

(If the district has additional credit or graduation requirements above the state requirements, the district is required to include those additional credits and graduation requirements in the following lists.)

The Board establishes graduation requirements for awarding of a high school diploma, a modified diploma, an extended diploma and ~~an alternative certificate~~ a certificate of attendance which meet or exceed state requirements.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student if the student is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. ~~A foster child~~ In foster care¹;
2. Homeless;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker; or
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program;
; or
7. ²Enrolled in an approved recovery school under ORS 336.680.

For any student identified above, the district shall accept any credits earned by the student in an educational program³ in the state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.

Diploma

¹As defined in ORS 30.297.

²Applies to high school diplomas awarded on or after January 1, 2026.

³“Educational program in this state” means an educational program that is provided by a school district, a public charter school, an approved recovery school (applies to diplomas awarded on or after January 1, 2026), the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long term care or treatment facility described in ORS 343.962 or a hospital identified in ORS 343.261.

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits **which include at least:**

1. Three credits in mathematics (shall include one unit at the Algebra I level and two units that are a level higher than Algebra I);
2. Four credits in language arts⁴ (shall include the equivalent of one unit in written composition);
3. Three credits in science;
4. Three credits in social sciences (~~including~~ shall include 0.5 unit of US civics⁵ credit in addition to at least 2.5 units of credit aligned to the Oregon State Board adopted standards for the US and world history, ~~civics~~⁶; geography, ~~and~~ economics (~~including personal finance~~)) and ⁷financial literacy;
5. ⁸One-half credit of higher education and career path skills;
6. ⁹One-half credit of personal financial education;
7. One credit in health education;
6. One credit in physical education; and
7. Three credits in career and technical education, the arts or world languages¹⁰ (units shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025).

To receive a diploma, in addition to credit requirements outlined ~~in OAR 581-022-2000~~ above, a student must¹¹:

~~Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long-term care or treatment facility described in ORS 343.961 or a hospital identified in ORS 343.261.~~

⁴ "Language arts" includes reading, writing and other communications in any language, including English.

⁵ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

~~⁶ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).~~

⁷ This requirement is replaced with a one-half credit of personal financial education requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year.

⁸ Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

⁹ Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

¹⁰ "World Language" includes sign language, heritage language and languages other than a student's primary language.

~~¹¹ The proficiency in Essential Skills requirement has been waived and is not a condition of receiving a high school diploma during the 2021-2022, 2022-2023, or 2023-2024 school year. (Senate Bill 744, 2021).~~

1. ¹²Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;

42. Develop an education plan and build an education profile;

23. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)); and

34. Participate in career-related learning experiences.

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010(3):

1. The student Hhas a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or

2. The student Hhas a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits which shall with at least 13 of those credits to include:

1, Three credits in language arts;

2. Two credits in mathematics;

3. Two credits in science;

4. Two credits in social sciences (which may include history, civics, geography and economics (including personal finance));

5. ¹³One-half credit in personal finance education;

6. ¹⁴One-half credit in higher education and career path skills;

57. One credit in health education;

68. One credit in physical education;

¹² The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

¹³ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹⁴ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

79. One credit in career technical education, the arts or world languages (units may be earned in any one or a combination).

Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. ¹⁵Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;
42. Develop an education plan and build an education profile; and
23. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)).

Districts may make modifications to assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in ~~learning expectations the achievement level~~, construct, or ~~content that is to be measured, grade level standard, or~~ measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard. ~~The IEP or 504 team must inform the student's parent that the use of a modification on an assessment will result in an invalid assessment;~~
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified ~~Smarter-Balanced~~ statewide assessment.

A student's school team (~~which must include an adult student, parent/guardian of the student~~) shall decide ~~that if~~ a student ~~should~~ will work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school.

A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working toward a modified diploma should work toward one when the student is less than two years from anticipated exit from high school if the documented history has changed.

¹⁵ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

~~Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide the parents and guardians of the student, information about the availability and requirements of a modified diploma.~~

For students with a documented history as described above, the district shall annually provide the parents or guardians of students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Essential Skills

The district will allow English Language Learner (ELL) students to demonstrate proficiency in Essential Skills in the student's language of origin for a high school diploma or a modified diploma.

The district will develop procedures to provide local performance assessment options as described in the *Local Performance Assessment Manual*, in the ELL student's language of origin, and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.

Essential Skills Appeal

The district will follow Board policy KL - Public Complaints in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a **high school** diploma while receiving **reasonable** modifications and accommodations. To be eligible for an extended diploma, a student must;

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than ~~six~~6 credits in a self-contained special education classroom and will include:
 - a. Two credits in mathematics;
 - b. Two credits in language arts;
 - c. Two credits in science;
 - d. Three credits in history, geography, economics or civics;
 - e. One credit in health;

- f. One credit in psychical education; and
- g. One credit in the arts or a world language; and.

2. Have a documented history of:

- a. An inability to maintain grade bevel achievements due to significant learning and instructional barriers;
- b. A medical condition that creates a barrier to achievement; or
- c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

~~Beginning in grade five or beginning after a documented history to qualify for an extended diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an extended diploma. For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such documented history has been established, the following:~~

- 1. ~~Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and~~
- 2. ~~A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the state or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.~~

~~Alternative Certificates~~

~~Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, a modified diploma, or an extended diploma if the students meet minimum requirements established by the district.~~

~~Beginning in grade five or beginning after a documented history to qualify for an alternative certificate, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate.~~

~~Certificate of Attendance~~

~~For students with a documented history¹⁶, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:~~

- 1. ~~Information about the availability of high school diplomas, modified diplomas and the requirements for the diplomas; and~~

¹⁶ "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any required reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Other District Responsibilities

The district will ensure that **all** students have onsite access to the appropriate resources **and courses** to achieve **a high school diploma, a modified diploma, or an extended diploma, or an alternative certificate** at each high school **in the district**. The district will provide **[age-appropriate and developmentally appropriate]** literacy instruction to all students until graduation.

The district may not deny a student **the opportunity to pursue a diploma with more stringent requirements than a modified diploma or an extended diploma for the sole reason the student** who has the documented history listed under the **above** modified diploma or extended diploma requirements **outlined above the opportunity to pursue a diploma with more stringent requirements, for the sole reason the student has the document history.**

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is **an** emancipated **minor** or has reached the age of 18 (**adult student**) at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district **shall must** receive the written consent during the school year in which the modified diploma or the extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or **an alternative certificate a certificate of attendance** in the later of 4 years after starting **the ninth** grade **9**, or until the student reaches the age of 21 **years**, if the student is entitled to a public education until the age of 21 under state or federal law.

A student may **satisfy complete** the requirements for a modified diploma, an extended diploma or **an alternative certificate a certificate of attendance** in less than four years but not less than three years. In order to satisfy the requirements for a modified diploma, an extended diploma or **an alternative certificate a certificate of attendance** in less than **four 4** years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, an extended diploma, or **an alternative certificate a certificate of attendance** shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, extended diploma or **an alternative certificate a certificate of attendance** shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet unique needs of the student. **and w**When added together, **the district will** provide a total number of hours of instruction or services **to the student** that equals at least the total number of instructional hours that is required to be provided to students who are attending a public high school. **The**

district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a Free Appropriate Public Education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, ~~an alternative certificate a certificate of attendance~~ or completion of a General Education Development document. The continuance of services for students with disabilities for a modified diploma, an extended diploma or ~~an alternative certificate certificate of attendance~~ is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted-out of the statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the ~~Smarter Balanced or alternate Oregon Extended Assessment~~ Oregon statewide assessments in language arts and/or mathematics by completing the Oregon Department of Education's Opt-out Form¹⁷ and submitting the form to the district.

The district will issue a high school diploma ~~pursuant to Oregon law (ORS 332.114)~~, to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. "Student-initiated test impropriety" means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

[ORS 329.007](#)
[ORS 329.045](#)
[ORS 329.045](#)
[ORS 329.451](#)
[ORS 329.479](#)
[ORS 332.107](#)
[ORS 332.114](#)
[ORS 339.115](#)
[ORS 339.505](#)

[ORS 343.295](#)

[OAR 581-021-0009](#)
[OAR 581-022-2000](#)
[OAR 581-022-2010](#)
[OAR 581-022-2015](#)
[OAR 581-022-2020](#)

[OAR 581-022-2025](#)
[OAR 581-022-2030](#)
[OAR 581-022-2115](#)
[OAR 581-022-2120](#)
[OAR 581-022-2505](#)

¹⁷ Oregon Department of Education page for: [30-day notice and opt-out form](#)
~~CR-8/08/22~~R11/24 | LFRS/LF

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

~~Senate Bill 1522 (2022)~~

Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992, published by the OREGON DEPARTMENT OF EDUCATION.

Suspected Sexual Conduct with Students and Reporting Requirements*

Sexual conduct by district employees, contractors¹, agents², and volunteers³ is prohibited and will not be tolerated. All district employees, contractors, agents, ~~and~~ volunteers, ~~and students~~⁴ are subject to this policy. ~~Students are also subject to this policy if they are acting as an employee, contractor, agent or volunteer.~~

⁵“Sexual conduct,” means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student and that are sexual advances or requests for sexual favors directed toward the student, or of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with a student’s educational performance, or of creating an intimidating or hostile educational environment. “Sexual conduct” does not include touching or other physical contact that is necessitated by the nature of the school employee’s job duties or by the services required to be provided by the contractor, agent or volunteer, and for which there is no sexual intent; verbal, written or electronic communications that are provided as part of an education program that meets state educational standards or a policy approved by the Board; or conduct or communications described in the definition of sexual conduct herein if the school employee, contractor, agent or volunteer is also a student and the conduct or communications arise out of a consensual relationship between students, do not create an intimidating or hostile educational environment and are not prohibited by law, any policies of the district or any applicable employment agreements.

“Student” means any person who is in any grade from prekindergarten through grade 12 or 21 years of age or younger and receiving educational or related services from the district that is not a post-secondary institution of education, or who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within ~~90 days~~ **one calendar year** prior to the sexual conduct.

The district will post in each school building the names and contact information of the employees designated for the respective school buildings to receive reports of suspected sexual conduct and the procedures the designee will follow up on receipt of the report.

¹ “Contractor” means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

² “Agent” means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

³ “Volunteer” means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁴ ~~Student conduct may only be sexual conduct if the student is also an employee, contractor, agent, or volunteer.~~

⁵ This definition of “sexual conduct” affects all conduct that occurs before, on or after June 23, 2021, for purposes of reports that are made, investigations that are initiated, or a collective bargaining agreement, an employment contract, an agreement for resignation or termination, a severance agreement or any similar contract or agreement entered into, on or after June 23, 2021.

Any district employee, contractor, agent or volunteer who has reasonable cause to believe that a student has been subjected to sexual conduct by another district employee, contractor, agent or volunteer, or that another district employee, contractor, agent or volunteer has engaged in sexual conduct with a student shall immediately report such suspected sexual conduct to the designated licensed administrator or the alternate designated licensed administrator for their school building, in the event the designated administrator is the suspected perpetrator, for their school building. If the conduct also constitutes child abuse, the employee must make mandatory reports in accordance with Board policy JHFE/GBNAB – Suspected Abuse of a Child Reporting Requirements.

If the superintendent is the alleged perpetrator the report shall be submitted to the ~~assistant superintendent~~ **Chief Operations Officer** who shall report the suspected sexual conduct to the Board chair.

If an employee fails to report suspected sexual conduct or fails to maintain confidentiality of records, the employee will be disciplined up to and including dismissal.

When a designated licensed administrator receives a report of suspected sexual conduct by a district employee, contractor, agent or volunteer, the administrator will follow procedures established by the district and set forth in the district's administrative regulation JHFF/GBNAA-AR - Suspected Sexual Conduct Report Procedures and Form. All such reports will be reported to the Oregon Department of Education (ODE) or Teacher Standards and Practices Commission (TSPC) in accordance with such administrative regulation. The agency receiving a report will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged perpetrator.

When there is reasonable cause to support the report, a district employee suspected of sexual conduct shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety.

When there is reasonable cause to support the report, a district contractor, agent or volunteer suspected of sexual conduct shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will post in each school building the names and contact information of the employees⁵ designated for the school building to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.

The district will notify, as allowed by state and federal law, the person who was subjected to the suspected sexual conduct about any actions taken by the district as a result of the report.

A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable cause to believe the district employee, contractor or agent engaged in sexual conduct. Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The initiation of a report in good faith about suspected sexual conduct may not adversely affect any terms or conditions of employment or the work environment of the person who initiated the report or who may have been subject to sexual conduct. If a student initiates a report of suspected sexual conduct by a district

employee, contractor, agent or volunteer in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer.

The district will provide to employees at the time of hire, or to a contractor, agent or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute sexual conduct;
2. A description of the investigatory process and possible consequences if a report of suspected sexual conduct is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors and agents when they attempt to obtain a new job, pursuant to ORS 339.378(2).

All district employees are subject to Board policy GCAB - Personal Electronic Devices and Social Media - Staff regarding appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is strongly discouraged.

The superintendent shall develop administrative regulations to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 339.370 - 339.400](#)

[ORS 419B.005 - 419B.045](#)

Every Student Succeeds Act, 20 U.S.C. § 7926 (2018).

~~House Bill 2136 (2021).~~

~~Senate Bill 51 (2021).~~

House Bill 4160 (2024).

Lebanon Community Schools

Code: **JECA**

Adopted: 8/4/08

Readopted: 1/20/11, 4/4/12, 1/11/18,
9/20/18, 3/11/21

Orig. Code(s): JECA

Admission of Resident Students**

Resident students may be admitted under the following conditions:

1. A school-age student who lives within the district attendance area between the ages of 5 and 19 shall be allowed to attend school without paying tuition.
2. A student who turns 19 years of age during the school year shall continue to be eligible for a free and appropriate public education for the remainder of the school year.
3. The Board may admit an otherwise eligible student who is not receiving special education and who has not yet attained 21 years of age prior to the beginning of the current school year if the student is shown to be in need of additional education in order to receive a diploma or a modified diploma. This student may attend school without paying tuition for the remainder of the school year.
4. The Board shall admit an otherwise eligible student who has not yet attained age 21 prior to the beginning of the current school year if the student is receiving special education services and:
 - a. Has not yet received a regular high school diploma; or
 - b. Has received a modified diploma, an extended diploma or ~~an alternative~~ certificate of attendance.
5. Students whose parent or guardian voluntarily placed the child outside the child's home with a public or private agency and who is living in a licensed, certified or approved substitute care program, and whose residency is established pursuant to Oregon Revised Statute (ORS) 339.134.
6. Students who are military children¹ are considered resident of the district, if the district is the district of military residence² for the military child. Parents of military students must provide proof of residency within 10 days after the date of military transfer or pending transfer indicated on the official military order.

¹ "Military child" means a child who is in a military family covered by the Interstate Compact on Educational Opportunity for Military Children, as determined under rules adopted by the State Board of Education.

² "School district of residence" means the school district in which 1) the family of a military child intends to reside as the result of a military transfer; or 2) if the school district in which the family intends to reside is unknown, the school district in which the military installation identified in the official military order is located.

7. The ~~Board district will~~ **may, based on district criteria,** deny regular school admission to a student who has become a resident student and who is under expulsion from another district for reasons other than a weapons policy violation.
8. The ~~Board district~~ shall deny, for at least one calendar year from the date of the expulsion, regular school admission to a student who has become a resident student and who is under expulsion from another district for a weapons policy violation.
9. The ~~Board district~~ may, based on district criteria, provide alternative programs of instruction to a student ~~expelled who has become a resident student and who is under expulsion from another district~~ for a weapons policy violation.

END OF POLICY

Legal Reference(s):

[ORS 109.056](#)
[ORS 327.006](#)
[ORS 339.115](#)
[ORS 339.133](#)

[ORS 339.134](#)
[ORS 339.139](#)
[ORS 433.267](#)

[Senate Bill 802 \(2019\)](#)
[Senate Bill 905 \(2019\)](#)

Lebanon Community Schools

Code: **IKFB**

Adopted: 8/7/06

Readopted: 12/16/10, 12/15/11,
1/11/18, 2/11/21, 4/14/22

Graduation Exercises

The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance from public schools is an achievement that improves the community as well as the individual. The Board wishes to recognize this achievement in a publicly celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by the high school administration on the date selected by the Board.

The district's valedictorian(s), salutatorian(s) or others, at the discretion of the principal or designee, may be permitted to speak as part of the district's planned graduation program. All speeches will be reviewed and approved in advance by the building principal or designee.

All students in good standing¹ who have successfully completed the district requirements for a high school diploma, or qualify to receive or receives a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance, including ~~a~~ students participating in a district-sponsored alternative education program and ~~a~~ students with disabilities receiving a document certifying successful completion of program requirements, shall have the option to participate in graduation exercises.

A student shall be allowed to wear a dress uniform issued to a student by a branch of the U.S. Armed Forces if the student:

1. Qualifies to receive a high school diploma, a modified diploma, an extended diploma or ~~an alternative certificate~~ a certificate of attendance; and
2. Has completed basic training for, and is an active member of, a branch of the U.S. Armed Forces.

Graduating students will be allowed to wear ²“Native American ~~or other~~ items of cultural significance”[“] or other items of cultural significance.

END OF POLICY

¹ A student may be denied participation in graduation exercises for conduct that violates board policy, administrative regulation and/or code of conduct provisions.

² “Native American items of cultural significance” means items or objects that are traditionally associated with a Native American or that have religious or cultural significance to a Native American.

Legal Reference(s):

[ORS 329.451](#)
[ORS 332.107](#)
[ORS 332.112](#)
[ORS 339.505](#)
[ORS 343.295](#)

[ORS 659.850](#)
[OAR 581-021-0050](#)
[OAR 581-021-0055](#)
[OAR 581-021-0060](#)
[OAR 581-022-2000](#)

[OAR 581-022-2015](#)
[OAR 581-022-2010](#)
[OAR 581-022-2020](#)
[OAR 581-022-2505](#)

31 OR. ATTY. GEN. OP. 428 (1964)

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

Kay v. David Douglas Sch. Dist. No. 40, 1987); *cert. den.*, 484 U.S. 1032 (1988).

Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).

Lee v. Weisman, 505 U.S. 577 (1992).

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

Agenda Item 12

A. Operations

1. Operations Report

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: William H. Lewis III, Chief Operation Officer

Date: February 6, 2025 **Meeting Date:** February 13, 2025

Re: Operations Report

Operations Report

On February 13, 2025, the Lebanon Community School District Board of Directors, which represents the local contract review board of the District, will review the District's request to grant exemption from ORS 279C.335(2) competitive bidding requirements of ORS 279.335(1) for the safety and security upgrade contracts. The federal COPS grant funds these two projects. See the attached detailed documents under the public hearing portion of the board packet.

LCSD applied for its second SRGP (seismic rehabilitation grant program) grant in January 2025. This grant application is focused on the main gym area of Seven Oak Middle School. The last time the District applied and was successful with this grant, the District completed a \$2.4 million seismic retrofit to the LHS main gym. The District will be notified if the grant is awarded in May. I want to thank our partners at the City of Lebanon for supporting this grant application process!

The warehouse is almost complete. The fire hydrant was installed last week. Final inspections are coming soon. After final inspections, we can occupy the new warehouse building.

Oregon's House Bill 2531 bans the sale of fluorescent lightbulbs starting January 1, 2025. As you can imagine, this is a significant change for all school districts in Oregon. LCSD currently uses fluorescent replacement bulbs, which it has in stock, and LED light bulbs that can easily be installed as replacements. These simple bulb replacements are not a long-term solution for any school district. Over time, the District light fixtures will need to be replaced by a licensed electrician to support the new LED light infrastructure. This change impacts thousands and thousands of lights across the District. This change is an unfunded mandate for the District.

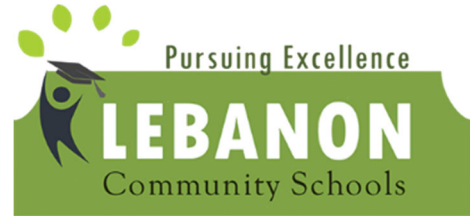
LCSD needs to replace its technology network server and switch infrastructure. We will be sending out an RFP next week. Federal E-rate funding will reimburse approximately 75-80% of this project. Schools are reimbursed at an 85-90% rate, and other distinct facilities are not reimbursable.

Agenda Item 12

C. Finance

1. Financial Report

BOARD MEMORANDUM



To: The Honorable Chair and Members
Lebanon Community School District Board of Directors

From: Steven Prososki, Director of Financial Services

Date: February 6, 2025 **Meeting Date:** February 13, 2025

Re: Financial Report and Fiscal Updates

Financial Report

The 2024-2025 Financial Board Report included in this packet has been revised and updated from previous reports to reflect all General Fund revenues and expenditures for 2023-2024, the budgeted YTD expenditures, and encumbered amounts for 2024-2025 as of 02/06/2025.

The 2023-2024 Lebanon Community School District #9 Financial Audit Report is included in this packet.

Lebanon Community School District
General Fund: Statement of Revenues Budget Vs. Actual For the Fiscal Year 2024-25

| Source | 2024-25 Budget | Actual YTD Rev. 2/6/2025 | Projected through 6/30/2025 | Total Estimated 2024-25 | (Over)/Under Budget | 2023-24 Budget | Actual YTD Rev. 6/30/2024 |
|--|----------------------|--------------------------------|-----------------------------------|-------------------------------|------------------------|----------------------|---------------------------------|
| SSF Funding | | | | | | | |
| 1111 Current Year Property Taxes | 12,956,010 | 12,044,090 | 839,200 | 12,883,289 | 72,721 | 12,501,240 | 12,601,799 |
| 1112 Prior Year Property Taxes | 240,000 | 96,165 | 97,881 | 194,046 | 45,954 | 210,000 | 191,555 |
| 1190 Penalties & Interest on Taxes | 1,000 | - | 1,000 | 1,000 | - | 10,000 | 1,268 |
| 3101 State School Funds | 37,367,780 | 24,993,399 | 11,900,637 | 36,894,036 | 473,744 | 35,951,402 | 35,615,581 |
| 3103 Common School Fund | 500,000 | 278,948 | 278,948 | 557,895 | (57,895) | 450,000 | 546,735 |
| 3104 State Managed County Timber | 150,000 | - | 150,000 | 150,000 | - | 140,000 | 97,119 |
| Total SSF Funding | 51,214,790 | 37,412,601 | 13,117,666 | 50,530,267 | 534,523 | 49,262,642 | 49,054,057 |
| Total SSF Revenue | \$ 51,214,790 | \$ 37,412,601 | \$ 13,117,666 | \$ 50,530,267 | \$ 534,523 | \$ 49,262,642 | 49,054,057 |
| Non State School Support Formula Sources | | | | | | | |
| Local Sources | | | | | | | |
| 1312 Tuition From Other Districts Within the State | - | 10,000 | 10,000 | 20,000 | (20,000) | 2,500 | 8,920 |
| 1411 Transportation Fees | 10,000 | 4,427 | 5,073 | 9,500 | 500 | 2,500 | 8,920 |
| 1510 Earnings on Investments | 675,000 | 616,711 | 395,789 | 1,012,500 | (337,500) | 500,000 | 811,084 |
| 1530 Gain or Loss on Sale of Investment (FMV) | - | (196,645) | 196,645 | - | - | - | 196,645 |
| 1910 Rentals | 1,000 | 225 | 1,598 | 1,823 | (823) | 1,000 | 1,823 |
| 1980 Fees Charged to Grants | 325,000 | - | 325,000 | 325,000 | - | 110,000 | 386,074 |
| 1990 Miscellaneous Local Revenue | 230,000 | 34,040 | 34,960 | 69,000 | 161,000 | 150,000 | 27,579 |
| 1991 Student Transportation - Reimbursed | 100,000 | 56,020 | 43,980 | 100,000 | - | 70,000 | 109,701 |
| 1995 MAC Study | - | 386,148 | 200,000 | 586,148 | (586,148) | - | 348,036 |
| Total Non Formula Local Sources | 1,341,000 | 910,926 | 1,203,045 | 2,103,971 | (762,971) | 833,500 | 1,889,863 |
| Intermediate Sources | | | | | | | |
| 2101 - County School Funds | 20,000 | - | 20,000 | 20,000 | - | 25,000 | 30,502 |
| 2210 - TMR Reimbursement | 200,000 | 94,865 | 94,865 | 189,730 | 10,270 | 210,000 | 291,838 |
| Total Intermediate Sources | 200,000 | 94,865 | 114,865 | 209,730 | 10,270 | 235,000 | 322,340 |
| State/Federal Sources | | | | | | | |
| 3199 Other Unrestricted Grants-In-Aid | 275,000 | - | 275,000 | 275,000 | - | - | 286,855 |
| 4300 Restricted Federal Rev | 70,000 | 37,882 | 32,118 | 70,000 | - | 65,000 | 80,809 |
| 4801 Federal Forest | 130,000 | - | 130,000 | 130,000 | - | 115,000 | 143,058 |
| Total State/Federal Sources | 475,000 | 37,882 | 437,118 | 475,000 | - | 180,000 | 510,723 |
| Other Sources | | | | | | | |
| 5300 Sale/Loss of Fixed Assets | 2,000 | - | 2,000 | 2,000 | - | 2,000 | 2,000 |
| 5400 Beginning Fund Balance | 7,000,000 | 9,287,166 | - | 9,287,166 | (2,287,166) | 5,400,000 | 6,147,584 |
| Total Other Sources | 7,002,000 | 9,287,166 | 2,000 | 9,289,166 | (2,287,166) | 5,402,000 | 6,149,584 |
| Total Non SSF Revenue | \$ 9,018,000 | \$ 10,330,839 | \$ 1,757,028 | \$ 12,077,867 | \$ (3,039,867) | \$ 6,650,500 | \$ 8,872,509 |
| Total Resources | \$ 60,232,790 | \$ 47,743,440 | \$ 14,874,694 | \$ 62,608,134 | \$ (2,505,344) | \$ 55,913,142 | \$ 57,926,566 |
| | | | | \$ 54,127,176 | | | |
| | | | | \$ 8,480,957 | | | |

Less Estimated Requirements

Estimated Ending Fund Balance

| | 2024-25 Budget | Actual YTD EXP 2/6/2025 | Projected through 6/30/2025 | Total Estimated 2024-25 | (Over)/ Under Budget | % Committed | 2023-24 Budget | Actual YTD Exp. 6/30/2024 |
|---|----------------------|-------------------------------|-----------------------------------|-------------------------------|-------------------------|----------------|----------------------|---------------------------------|
| Instruction | | | | | | | | |
| 1111 Elementary, K-5 or K-6 | 10,586,787 | 4,103,739 | 6,448,680 | 10,552,420 | 34,367 | 99.68% | 9,189,417 | 9,159,586 |
| 1113 Elementary Extracurricular | 5,616 | - | 8,813 | 8,813 | (3,197) | 156.92% | 5,587 | 13,946 |
| 1121 Middle/Junior High Programs | 4,170,438 | 1,730,219 | 2,264,047 | 3,994,265 | 176,173 | 95.78% | 3,646,280 | 3,439,789 |
| 1122 Middle/Junior High School Extracurricular | 39,021 | 12,328 | 24,742 | 37,070 | 1,951 | 95.00% | 48,398 | 40,648 |
| 1131 High School Programs | 6,072,856 | 2,450,120 | 3,440,551 | 5,890,670 | 182,186 | 97.00% | 5,633,356 | 5,343,606 |
| 1132 High School Extracurricular | 86,066 | 65,955 | 47,628 | 113,582 | (27,516) | 131.97% | 86,009 | 125,301 |
| 1140 Pre Kindergarten Programs | 236,870 | 34,637 | 24,581 | 59,218 | 177,653 | 25.00% | 50,000 | 111,649 |
| 1210 Programs for the Talented and Gifted | 94,195 | 3,057 | 67,589 | 70,646 | 23,549 | 75.00% | 81,406 | 16,578 |
| 1220 Restrictive Pgms for Students w/Disabilities | 3,144,309 | 1,201,244 | 1,911,622 | 3,112,866 | 31,443 | 99.00% | 2,922,832 | 2,539,719 |
| 1250 Programs for Students w/Severe Disabilities | 3,735,302 | 1,524,997 | 2,029,957 | 3,554,954 | 180,348 | 95.17% | 3,832,009 | 3,437,378 |
| 1272 GF Title I Support | 45,337 | 47,485 | 47,407 | 94,892 | (49,555) | 209.30% | 43,831 | 83,436 |
| 1280 Alternative Education | 906,261 | 434,382 | 461,898 | 896,281 | 9,980 | 98.90% | 857,773 | 780,273 |
| 1281 Alternative Education | 10,000 | - | - | - | 10,000 | 0.00% | 10,000 | - |
| 1288 Charter School | 2,900,000 | 2,071,729 | 1,046,931 | 3,118,660 | (218,660) | 107.54% | 2,655,000 | 2,789,944 |
| 1291 English Second Language Programs | 495,964 | 184,431 | 311,533 | 495,964 | - | 100.00% | 306,600 | 384,809 |
| 1300 Adult/Continuing Education Programs | 26,317 | - | 24,456 | 24,456 | 1,861 | 92.93% | 26,317 | 24,456 |
| 1400 Summer School Programs | 26,191 | 18,455 | 6,511 | 24,966 | 1,225 | 95.32% | 25,000 | 23,830 |
| Total Instruction | \$ 32,581,530 | \$ 13,882,777 | \$ 18,166,945 | \$ 32,049,723 | \$ 531,807 | | \$ 29,419,816 | \$ 28,314,949 |

| | 2024-25 Budget | Actual YTD EXP 2/6/2025 | Projected through 6/30/2025 | Total Estimated 2024-25 | (Over)/ Under Budget | % Committed | 2023-24 Budget | Actual YTD Exp. 6/30/2024 |
|---|----------------------|-------------------------------|-----------------------------------|-------------------------------|-------------------------|----------------|----------------------|---------------------------------|
| Support Services | | | | | | | | |
| 2110 Attendance and Social Work Services | 227,581 | 47,412 | 169,747 | 217,159 | 10,422 | 95.42% | 151,778 | 144,827 |
| 2114 Student Accounting Services | 269,325 | 143,555 | 125,770 | 269,325 | - | | 213,052 | 256,378 |
| 2115 Student Safety | 527,042 | 139,895 | 308,090 | 447,986 | 79,056 | 85.00% | 669,963 | 300,156 |
| 2120 Guidance Services | 1,280,507 | 528,417 | 744,279 | 1,272,696 | 7,811 | 99.39% | 267,660 | 1,230,545 |
| 2130 Health Services | 343,129 | 213,109 | 261,969 | 475,079 | (131,950) | 138.45% | 234,125 | 244,302 |
| 2135 Health | 126,242 | 63,034 | 70,698 | 133,732 | (7,490) | 105.93% | 167,142 | 103,594 |
| 2140 Psychological Services | 250 | - | - | - | 250 | 0.00% | 250 | - |
| 2150 Speech Pathology and Audiology Services | 683,130 | 170,808 | 409,852 | 580,661 | 102,470 | 85.00% | 548,273 | 601,602 |
| 2190 Service Directions, Student Support Svcs | 476,332 | 245,843 | 220,963 | 466,805 | 9,527 | 98.00% | 588,363 | 593,283 |
| 2210 Improvement of Instruction Services | 513,007 | 219,469 | 267,888 | 487,357 | 25,650 | 95.00% | 565,688 | 316,516 |
| 2220 Library/Media Center | 475,366 | 200,139 | 260,836 | 460,975 | 14,391 | 96.97% | 445,064 | 431,591 |
| 2230 Assessment and Testing | 65,000 | 39,030 | 5,806 | 44,836 | 20,164 | 68.98% | 70,300 | 48,492 |
| 2240 Staff Development | 101,469 | 36,227 | 34,923 | 71,150 | 30,319 | 70.12% | 98,043 | 68,748 |
| 2310 Board of Education | 133,000 | 30,688 | 95,662 | 126,350 | 6,650 | 95.00% | 125,000 | 163,040 |
| 2321 Office of the Superintendent Services | 790,144 | 453,066 | 319,468 | 772,534 | 17,610 | 97.77% | 745,706 | 729,087 |
| 2410 Office of the Principal Services | 3,970,133 | 2,112,864 | 1,744,753 | 3,857,617 | 112,516 | 97.17% | 3,788,791 | 3,681,414 |
| 2520 Fiscal Services | 967,643 | 553,610 | 365,651 | 919,261 | 48,382 | 95.00% | 823,612 | 826,847 |
| 2540 Insurance & Judgements | 440,000 | 489,249 | - | 489,249 | (49,249) | | 400,000 | 397,164 |
| 2542 Care and Upkeep of Buildings Services | 3,182,957 | 1,573,268 | 1,483,585 | 3,056,853 | 126,104 | 96.04% | 2,836,244 | 2,723,877 |
| 2543 Care and Upkeep of Grounds Services | 176,043 | 105,651 | 68,632 | 174,283 | 1,760 | 99.00% | 167,457 | 183,549 |
| 2544 Maintenance | 1,472,909 | 1,114,783 | 409,365 | 1,524,148 | (51,239) | 103.48% | 1,300,676 | 1,548,609 |
| 2548 Land Lab | 61,931 | 6,184 | 54,508 | 60,692 | 1,239 | 98.00% | 5,297 | 19,432 |
| 2550 Student Transportation Services | 2,204,733 | 1,151,758 | 1,105,254 | 2,257,013 | (52,280) | 102.37% | 2,312,202 | 2,143,709 |
| 2573 Warehousing and Distributing Services | 27,130 | 15,033 | 11,825 | 26,859 | 271 | 99.00% | 16,925 | 25,253 |
| 2630 Information Services | 238,991 | 146,075 | 83,135 | 229,210 | 9,781 | 95.91% | 231,611 | 245,770 |
| 2640 Staff Services | 730,995 | 435,897 | 293,159 | 729,056 | 1,939 | 99.73% | 654,175 | 652,440 |
| 2660 Technology Services | 899,550 | 452,260 | 189,618 | 641,878 | 257,672 | 71.36% | 857,112 | 580,659 |
| 2680 Interpretation & Translation Services | 6,316 | 1,913 | 2,277 | 4,191 | 2,125 | 66.35% | 6,286 | 4,170 |
| 2700 Supplemental Retirement | 500 | (11) | 511 | 500 | - | | - | 4,071 |
| Total Support Services | \$ 20,391,355 | \$ 10,689,228 | \$ 9,108,225 | \$ 19,797,454 | \$ 593,901 | | \$ 18,290,795 | \$ 18,269,125 |
| | | - | | | | - | | |
| Community Services | | | | | | | | |
| 3100 Food Services | 16,727 | 7,755 | - | 7,755 | | | 40,587 | 18,418 |
| 3300 Community Services | - | 182 | - | 182 | | | 40,587 | 18,418 |
| Total Community Services | \$ 16,727 | \$ 7,937 | \$ - | \$ 7,937 | \$ - | \$ - | \$ 40,587 | \$ 18,418 |
| | | | | | | | | |
| Other Requirements | | | | | | | | |
| 5200 Transfers of Funds | 2,280,000 | 2,080,000 | 200,000 | 2,280,000 | - | 100.00% | 2,184,000 | 2,036,908 |
| 6110 Contingency | 1,983,178 | - | - | - | 1,983,178 | 100.00% | 100,000 | - |
| 7000 Unappropriated Ending Fund Balance | 3,000,000 | - | - | - | 3,000,000 | 100.00% | 5,877,944 | - |
| Total Other Requirements | \$ 7,263,178 | \$ 2,080,000 | \$ 200,000 | \$ 2,280,000 | \$ 4,983,178 | | \$ 8,161,944 | \$ 2,036,908 |
| | | | | | | | | |
| Total Requirements | \$ 60,252,790 | \$ 26,659,943 | \$ 27,475,171 | \$ 54,127,176 | \$ 6,108,887 | | \$ 55,913,142 | \$ 48,639,401 |