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School Board Meeting Request Forms:

Provide public comment: www.4j.lane.edu/board/publiccomment

To provide a comment during the Public Hearing on Twin Rivers Charter School Renewal: please use the link below to sign up - Note the Topic as "Public Hearing" at: www.4j.lane.edu/board/publiccomment

The board will hear public testimony via Zoom from community members who sign up in advance. Up to 10 people will be scheduled to provide public comment, virtually, at each regular meeting. Priority will be given to residents who have not recently provided public comment in a board meeting.

Requests to provide public comment must be submitted no later than 5 p.m. on the Monday before the meeting.

5:30 PM

5:30–6:45 p.m. Executive Session (non-public) and 7:00 p.m. Regular Meeting

I. **CANCELLED: 5:30–6:45 p.m. Executive Sessions:**

The board will convene in executive session to conduct deliberations to consider the dismissal or disciplining of, or to hear complaints or charges brought against a public officer, employee, staff member or individual agent, pursuant to ORS 192.660 (2)(b).

Executive Sessions are closed to the public. All matters discussed during executive sessions are confidential and shall not be disclosed by any representative of the news media without authorization by the school board.

II. **7:00 p.m. Regular Board Meeting:**

III. Call to Order, Roll Call, Flag Salute, Land Acknowledgement

IV. Agenda Review

V. Introduction of Guests and Superintendent's Report

VI. Comments by Board Chair

VII. **Conduct a Public Hearing Regarding the Renewal of the Public Charter School Contract with Twin Rivers Charter School** 3
To speak at the Public Hearing please use the link below to sign up – Note the Topic as "Public Hearing"

at: www.4j.lane.edu/board/publiccomment

VIII. Items Raised by the Audience

IX. Comments by Employee Groups

X. Comments and Committee Reports by Individual Board Members

XI. Consent Group - Items for Action

1. Approve Meeting Minutes: December 15, 2021 Work Session and 4

Regular Board meeting; January 4, 2022 Special Board Meeting
2. Approve Sidewalk Replacement at Edgewood Elementary School and 21
Spencer Butte Middle School
Presenter: Ryan Spain, Director of Facilities

3. Approve Bond Project: Monroe Middle School and Spencer Butte Middle 22
School Roofing
Presenter: Ryan Spain, Director of Facilities

XII. Items for Information

1. Receive Update on District Equity Work (30 minutes) 23
Presenters: Larry Williams, Director of Equity, Inclusion and Instruction;

	Misael Flores Gutierrez, Director of Equity, Inclusion and Instruction; Andy Dey, Director of Secondary Education	
2.	Accept Eugene School District 4J Annual Comprehensive Financial Report (ACFR) for 2020-21 Fiscal Year (5 minutes) Presenters: Andrea Belz, Director of Finance; Brooke Wagner, Assistant Superintendent for Administrative Services	24
3.	Accept Financial Report for KRVM 91.9 – 1280 KRVM AM for the 2020–21 Fiscal Year (5 minutes) Presenter: Andrea Belz, Director of Financial Services	254
4.	Discuss Board Member Email Responses (15 minutes) Presenter: Judy Newman, Board Chair	285
XIII.	Items for Action	
1.	Consider Renewal of the Public Charter School Contract with Twin River Charter School (10 minutes) Presenters: Casandra Kamens, Curriculum Administrator & Eric Anderson, Director of Curriculum	286
2.	Approve Superintendent Evaluation Process (5 minutes) Prepared by: Judy Newman, Board Chair	364
XIV.	Items for Action at a Future Meeting	
1.	Consider Revisions to Policies Related to Bias Incidents and Nondiscrimination Consider Adoption of Policy or Regulation Addressing Racial Harassment (20 minutes) Presenter: Christine Nesbit, General Counsel	376
2.	Approve Board Working Agreements: (20 minutes) Presenters: Judy Newman, Board Chair and Martina Shabram, Vice Chair	390
XV.	Suggestions by the Board for Consideration of Items at a Future Meeting	
1.	XIV.1. 2021–22 Board Meeting Dates: JULY: Thursday, July 1, 2021 – Special Board Meeting AUGUST: Wednesday, August 4 and Wednesday, August 18; Board Retreat Dates: August 25 and August 28 SEPTEMBER: Wed., Sept. 1, Wed., Sept. 22 and Wed., Sept. 29 OCTOBER: Wed., Oct. 6; Wed., Oct. 13; Wed., Oct. 20; Wed., Oct 27 NOVEMBER: Wed, Nov. 3, Tuesday, Nov. 16, and Wed, Nov. 17; Tuesday, Nov. 23 DECEMBER: Wed, Dec. 1; Wed, Dec. 8; Wednesday, December 15 JANUARY 2022: Tuesday, January 4, 2022; Wednesday, January 12; Wednesday, January 19; Wednesday, January 26 FEBRUARY: Wednesday, February 2 and Wednesday, February 16 MARCH: Wednesday, March 2 and Wednesday, March 16 APRIL: Wednesday, April 20 MAY: Wednesday, May 4 and Wednesday, May 18 JUNE: Wednesday, June 1 and Wednesday, June 22	
XVI.	Adjourn	

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INTERPRETERS FOR THE DEAF AND HARD OF HEARING:

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PUBLIC HEARING

Date

January 12, 2021

Title

Conduct a Public Hearing Regarding the Renewal of the Public Charter School Contract with Twin Rivers Charter School

Background

On November 2, 2021, The Twin Rivers Charter School submitted a letter requesting that the district renew their charter school contract. In accordance with ORS Chapter 338.065(4 & 5) and revised Board Policy LBE - Public Charter Schools, at the December 15, 2021 meeting the board will receive the superintendent's recommendation on this renewal request and at the January 12, 2022 meeting a public hearing will be held.

This public hearing is an opportunity for community members to address the board regarding the renewal of the Public Charter School Contract with Twin Rivers Charter School.

There will be a total of 30 minutes of public comment and individual speakers are limited to 3 minutes and cannot give their time to another speaker. Speakers may sign up to speak via the comment cards at the front table. In addition, individuals wishing to submit written comments to the Eugene School District 4J Board of Directors can send them to board@4j.lane.edu or mailed to School Board, Eugene School District 4J, 200 N. Monroe Street, Eugene OR 97402.

**MINUTES OF WORK SESSION AND REGULAR MEETING
OF THE BOARD OF DIRECTORS
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON**

Date: December 15, 2021

The Board of Directors of School District No. 4J, Lane County, Eugene, Oregon, held a work session at 5:30 p.m. and a regular meeting at 7:00 p.m. at the Education Center, 200 North Monroe Street in Eugene, Oregon. Notice of the meeting was mailed to the media and posted in the Education Center on Friday, December 12, 2021, and published in *The Register-Guard* on Monday, December 15, 2021.

ROLL CALL

BOARD MEMBERS:

Judy Newman, Chair
Martina Shabram, Vice Chair
Alicia Hays (did not attend the work session)
Gordon Lafer
Laural O'Rourke
Maya Rabasa
Mary Walston

STAFF:

Cydney Vandercar, Superintendent
Kerry Delf, Chief of Staff
Brooke Wagner, Assistant Superintendent for Administrative Services
Christine Nesbit, General Counsel
Ryan Spain, Director of Facilities Management
Steve Menachemson, Director of Technology
Kyle Tucker, Chief Operations Officer
Larry Williams, Director of Equity
Eric Anderson, Director of Curriculum
Lisa Fjordbeck, Executive Assistant / Board Secretary
Casandra Kamens, Curriculum Administrator

MEDIA: KRVM, The Register-Guard

EMPLOYEE ASSOCIATIONS:

EEA Sabrina Gordon, Imelda Cortez, Jesse Scott
MAPS Peter Tromba and Trevor White

I. WORK SESSION

Superintendent Search Process

Presenters: Judy Newman, Board Chair

Chair Newman called the work session to order at 5:32 p.m. She noted that Ms. Hays was absent.

Chair Newman explained that the purpose of the work session was to review a proposed timeline and community engagement process for a superintendent search. After the meeting with Alma Advisory group on December 8, she, Ms. Walston, and Superintendent Vandercar

had met to create the proposed process. Alma Advisory Group had given their approval of the timeline just prior to the work session. Chair Newman added that there would be an item for action during the regular meeting later that night.

Chair Newman reviewed the timeline for in-person community forums, which would occur the week of January 18. There would be three meetings on Tuesday, January 18 from 7–8:30 p.m.; Thursday, January 20 from 5–6:30 p.m.; and Saturday, January 22 from 1–2:30 p.m. The Alma Advisory group would attend all the meetings that week, so the committee had also scheduled anti-bias training for Wednesday, January 19 and hoped to have a series of meetings with students during the day. There were also opportunities for meetings with employee groups during that week.

In addition to the in-person forums, the committee planned to have two zoom sessions on Thursday, January 13 from 5–6:30 p.m. and Tuesday, January 25 from 7–8:30 p.m.

Mr. Lafer expressed his thanks to the committee for their preparation of the plan and confirmed that representatives from Alma Advisory group would attend the meetings between January 18 and January 22.

Ms. Shabram hoped that the Alma group would not be deterred from attending in-person because of the pandemic and cautioned the committee to have a backup plan for in-person meetings. Chair Newman agreed and said that the meetings would be in large venues located around the district.

Chair Newman continued that as soon as the plan was approved, the details of the meetings and the links to surveys would be shared with the community via the district website and through text messages and other media.

Ms. O'Rourke opined that the proposed length of meetings might be short if there was good attendance and people had a lot to say. Ms. Shabram agreed and hoped that the meetings might be extended to allow everyone to share. She also suggested not advertising an end time, which would allow persons to feel free to leave if they felt it necessary.

Mr. Lafer asked how the Alma Advisory Group planned to get substantive information from the sessions. Chair Newman responded that very soon Alma would be sending their process for synthesizing data from the forums.

Ms. Newman was also prompted to say that there would be Spanish speakers at every meeting. Ms. Walston cautioned against being too prescriptive without getting more feedback from Alma. Chair Newman added that Alma advised against too many board members attending the meetings: not only was it a violation of public meeting laws, but it typically changed the dynamic of the event.

Mr. Lafer remembered that the board had agreed that one of the meetings be held in Spanish, to which Ms. Rabasa agreed. She added that it was not only an opportunity for Spanish speakers to express their concerns in their native language, but it was also a way for non-Spanish speakers to experience how “othering” it was to have to attend a meeting through an interpreter.

Chair Newman then referred to the section on page 2 of the document, titled *Process for Search*. She affirmed that the search would be national and hoped to begin advertising as soon as the process was approved. A full position description would not be available until after all the information had been synthesized by Alma Advisory Group and the qualifications and characteristics had been approved at the February 2, 2022 board meeting. She asked that the board also hold Wednesday, January 26, 2022.

Chair Newman continued that as a group, in February, the board would narrow the candidates from those received from Alma Advisory Group to a list of semi-finalists totaling 5-8. In March, the board would continue to narrow their choices to three finalists, with hopes that by April they would have a final decision. Details of the visits and interviews were yet to be finalized by a subcommittee of the board. Chair Newman finished by reviewing the role and responsibilities of each group: the board, Alma, and support staff.

Ms. O'Rourke asked for clarification of the members of the sub-committee. Ms. Newman said it was her prerogative to choose who would be on it, and wanted to have a board member who had prior experience with a search. Ms. Walston responded that she hoped that all the board members would review all the candidate applications, and her role was to guide the process, not influence the outcome.

Mr. Lafer asked to clarify that members of the employee groups would have an opportunity to review the candidate group and give their feedback to Alma. Chair Newman suggested discussing the issue and possible process with Alma: she had concerns about confidentiality but agreed that input would be important. Ms. Rabasa agreed.

In response to Ms. O'Rourke's question about the purview of the sub-committee, Chair Newman said that the purpose was to streamline the search process, not to make decisions about possible candidates. Ms. O'Rourke continued with questions about how many initial candidates there might be, and who decided the amount. Chair Newman responded that Alma had indicated the initial amount would be approximately fifteen to eighteen.

Ms. Walston agreed that the workgroup, i.e. the subcommittee, should not have any authority to make cuts of the candidates that they received from the Alma Group. In response to a question by Ms. O'Rourke, Chair Newman asked the board to save every Wednesday for meetings so that there would be ample time to review applicants and keep the process moving forward.

Ms. Shabram asked what the structure of the finalist interviews would be. Ms. Walston described the process they used during the search for the former permanent superintendent, which resulted in three finalists who were brought into the community to have a series of public meetings. Ms. O'Rourke had additional questions regarding the board's involvement in the search. Chair Newman suggested having a discussion with Alma Advisory Group about the questions that would be asked during the interview and the extent of any background searches that would be done.

Chair Newman said that she and Vice Chair Shabram would look at additional dates for a board retreat since the board would be involved in the search in January.

Chair Newman adjourned the work session at 6:15 p.m.

II. REGULAR MEETING – CALL TO ORDER

Chair Newman called the meeting to order at 7:09 p.m.

III. ROLL CALL, FLAG SALUTE, LAND ACKNOWLEDGEMENT

Chair Newman noted that six board members were present via video conference and that Ms. Hays would be joining the meeting at 7:30 p.m. After the board recited the Pledge of Allegiance, Chair Newman read the Land Acknowledgement.

IV. AGENDA REVIEW

There were no changes to the agenda.

V. INTRODUCTION OF GUESTS AND SUPERINTENDENT’S REPORT

Superintendent Vandercar reported that students would not be required to wear masks outside and that additional testing options would allow students who have been identified as being in close contact with someone who has been diagnosed with COVID-19 would be allowed to stay in school if they tested negative.

Ms. Vandercar continued that the middle school track program might have to be cancelled because of the lack of transportation and qualified volunteers. District leaders would consider the issue again after winter break and would take into consideration the imbalance in equity between schools with different resource levels.

Superintendent Vandercar also reported about the concerning level of racially biased post on social media. Along with community leaders and district staff, she had participated in a meeting at North Eugene High School to discuss the response to the harassment. She had also met with Mica Contreras at Cumminity Alliance of Lane County, board member Maya Rabasa, Linda Hamilton, Michelle Hsu, Larry Williams and Christine Nesbit to discuss a board policy related to racial harassment. A student group was developing a video to be shown at all schools that would teach what steps should be taken if someone witnessed or was involved in harassment. A similar webinar would be distributed to the community. Superintendent Vandercar outlined the additional steps the district was taking to educate about bias incidents and read an email that she had distributed to the 4J community. She ended by thanking everyone who had reached out in support.

VI. COMMENTS BY BOARD CHAIR

Chair Newman began her report by addressing the recent racist and bigoted behavior. She thanked the superintendent for her swift response to determine the source of the harassment and for her attention to finding restorative justice. Chair Newman was anticipating the new board policy to address racial harassment.

She had attended the Chavez Elementary School PTO meeting where she heard about the extent of garbage, detritus, and negative behavior from people living near the school that made walking and biking routes unsafe for students. She shared that the forum was created to establish a partnership to work to alleviate the situation. She said the conversation was informative and instructive.

VII. ITEMS RAISED BY THE AUDIENCE

Chair Newman read the requirements for making public comment at a School Board meeting.

Jason Miller spoke about middle school track and field. He reported that he was being asked constantly by families and students when it would begin. He referred to many schools and districts across the state that were planning to have regular track season. He also referenced OSAA guidelines that indicated that middle schools should follow the same timelines as high school track. He continued that without district provided middle school track and field, it created an inequitable situation for schools that did not have the resources to provide it and for students who could not afford to attend club sports.

Bela Donahue also addressed the issues with middle school track and field. She reported that most students did not have the financial means to attend a track club and thus were missing out on the opportunity to compete in a school sport as she had. She reported all the positive benefits from participating in sports and the issues addressing many students as a result of the isolation of the pandemic. She expressed her concern over the inequity between middle school and high school track programs and asked the district to share what was needed so that the community could respond.

Jeff Parker reported that the staff and supporters of Twin Rivers Charter School stood in solidarity against the racial harassment that had occurred in the week prior. He asked for the board's support to renew the charter of Twin Rivers at a future meeting. He reported on their success in previous years and also that Northwest Youth Corps remained willing to support the charter school financially if needed.

Christi Choquette Radley was addressing the racially motivated violence at North and South Eugene High Schools. She was concerned that the students who were targeted were left unprotected. Many parents were not aware of the issues until they received a communication from the school district. She added that the district was not taking a strong stand against racially motivated violence. She said that it was necessary to provide clear policies and guidelines and to enforce them.

Dani reported COVID-19 data regarding children: the concerns about side effects compared to the effects of contracting the virus. She asked to let children live their lives without fear.

Kate Kennedy commented on the availability of COVID-19 testing in schools. She said that the tests took too long to be useful and that students missed school while waiting for the results.

Susan Lanza expressed her concern about the alarming rise of racial incidents in schools. She said the timelines for reporting and response were long and arduous. She was asking for a policy that had immediacy, provided training for staff, and educated the perpetrators. She proposed a hate and bias response team at all levels that could expand and adapt to needs over time to alleviate the burden on staff.

Chair Newman reported that Alicia Hays had arrived via zoom.

VIII. COMMENTS BY EMPLOYEE GROUPS

Eugene Education Association had three members who testified against the racial targeting, harassment and threats. Sabrina Gordon, Imelda Cortez and Jesse Scott expressed their alliance with students who had been targeted. They said they would actively work to engage in courageous conversation and answer a call to action by making change in schools and classrooms. They were encouraged by the rallies that had occurred. They said that they did not accept hateful language and asked 4J to act against intolerance and racism. They said that the district was breaking from the hateful actions and needed to work together to address them.

Peter Tromba, President of MAPS, introduced Trevor White, Manager of Custodial Services. Mr. White described the duties of the MAPS members in the warehouse, transportation, facilities and maintenance, and custodial departments. He thanked them for their hard work.

IX. COMMENTS AND COMMITTEE REPORTS BY INDIVIDUAL BOARD MEMBERS

Ms. Rabasa thanked community members who spoke about track and field. She said that the past weeks had been filled with tremendous harm and she was grateful for those who took action. She urged the district to educate on how to best support those who are harmed, and to encourage open and swift communication. It was important to teach youth and staff to transgress the lessons of white supremacy. She said that in the near future she would be asking the board to approve a policy that specifically addressed racial harassment. The policy would include steps to take when harassment occurred. Ms. Rabasa recognized Joe and Brenda Brainard, NATIVES Program directors, who had officially retired, and added that it was up to the district to carry on the important work they had done through thirty years of service to the district.

Ms. O'Rourke appreciated and encouraged students to share their voice. She also appreciated the connection of equity to the lack of access to middle school track and field. She supported the district's COVID-19 policy and said that the community needed to understand the interconnectedness of schools and home life and the necessity to reduce exposure to the virus. She was frustrated with the lack of support for racial equity. She said that harm happened every day without recognition. She was excited about adding policy that would support equity for marginalized and protected classes. She wished that the response from the district to the recent racial harassment events had come sooner.

Ms. Shabram appreciated all the comments that had been made regarding the recent racial harassment. She expressed her sadness over the recent passing of Bell Hooks and shared a quote that had made impact on her: "One of the most vital ways we sustain ourselves is by building communities of resistance, places where we know we are not alone." Ms. Shabram looked forward to the systems that would be created as a result of what had occurred. She wanted to make sure that students did not feel that they had to fight alone.

Ms. Hays expressed her apologies that she was late and that she had not been able to attend the rallies earlier in the day. She shared that she had met in a small work group with other board members to plan for the welcome of student board representatives.

Mr. Lafer was happy to hear that Superintendent Vandercar was considering how to move forward with middle school track and field. He considered it important to have as many opportunities as possible for students to be active. He asked the superintendent to report on progress after the holidays. He added his support to a restorative justice model. He said that it

would take money, time and staff to create a policy that was effective and would make change. He continued to speak about the Camas Ridge Elementary School rebuild. He said that it was a matter of miscommunication and shared some details about what he considered disingenuous messages. He wanted to have a final meeting between parents and staff to have honest conversation about changes that might be made at the last minute. He said it would reopen trust in that community.

Ms. Walston was also dismayed and upset that students had been bullied and harassed and thanked the district for their response. She wanted to ensure that those who had perpetrated the harm were held accountable. She referenced her upcoming complaint with the district regarding negative behavior by her fellow board members towards staff. She continued that she had attended an OSBA webinar on effective and ineffective boards. She described the qualities and actions of each and hoped that the board would work on improving their skills. She shared a quote from a book that she considered timely, *All I Really Needed to Know, I Learned in Kindergarten* by Robert Fulghum. She finished by talking about climate change, and referred to a glacier that is disintegrating because of rising temperature levels, and the inequities that climate change has created. She hoped that the district would discuss buying electric school buses in the future.

X. CONSENT GROUP - ITEMS FOR ACTION

1. Approve Enrolling Out-of-District Students in 2022–23
Prepared by: Kerry Delf, Chief of Staff
2. Approve American Federation of Teachers (AFT) Educational Foundation Grant Matching Funds for Restorative Practices Program
Prepared by: Andrea Belz, Director of Financial Services
3. Approve Meeting Minutes: November 17, 2021 Board Meeting;
December 1, 2021 Board Meeting
4. Approve Contract with Ridgeline Montessori Public Charter School
Prepared by: Christine Nesbit, General Counsel

Ms. Shabram moved approval of the Consent Group. Ms. Hays seconded the motion.

Mr. Lafer said that the second item had been initiated by OSEA. Superintendent Vandercar added that she wanted to make sure the board understood that they would be approving matching funds of \$50,000 for the grant. **The motion to approve the Consent Group passed 7:0.**

XI. ITEM FOR INFORMATION

1. Discuss Including Student Voice in Future Board Meetings
Prepared by: Alicia Hays, Maya Rabasa

Ms. Hays began by referring to the information in the board packet, and ideas that the committee of Ms. Hays, Ms. Rabasa, and Ms. O'Rourke had discussed. She summarized that they would begin by welcoming the student board representatives who had already been chosen from the high schools to an orientation prior to the January 12 board meeting. She said that Ms. O'Rourke, Ms. Rabasa and Ms. Shabram would plan the training at their January 7 subcommittee meeting.

Ms. Hays added that the committee would then will bring back a proposal to the whole board later in January or February on how to include and expand student voice and include affinity group representation at board meetings.

Ms. O'Rourke agreed that the students who had already been chosen from the high school would attend the board meetings while they planned for the affinity groups to also be at the table.

Ms. Shabram was honored to be included in the work going forward.

Ms. Walston asked whether the students would be assigned to board members as in the past. In response to Ms. Rabasa's comment, Ms. Walston clarified that if the practice was continued as in the past, each board member would be assigned a student representative except for the Board Chair. Ms. Rabasa suggested that she, Ms. O'Rourke and Ms. Shabram could assign the students to their board members at the January 7 planning meeting.

Ms. Hays suggested that since the discussion had not been an item for action, but a sharing of a plan by the subcommittee, she hoped that the board members would give their informal consent to the plan so that they could move forward with the timeline to welcome students representatives to the January 12, 2022 board meeting.

Chair Newman asked for consent without objection. All board members agreed.

Ms. Rabasa clarified that the students would meet at 5:30 p.m. prior to the January 12 board meeting with herself, Ms. O'Rourke and Ms. Shabram for an orientation. Chair Newman suggested that at the end of that training, the students and board members could meet and introduce themselves.

XII. ITEMS FOR ACTION

1. Consider Revisions and Updates to Board Policies:
 1. GBNAB/JHFE Suspected Abuse of a Child Reporting Requirements
 2. JHFE/GBNAB Suspected Abuse of a Child Reporting Requirements
 3. GBNAA/JHFF Suspected Sexual Conduct with Students and Reporting Requirements
 4. JHFF/GBNAA Suspected Sexual Conduct with Students and Reporting Requirements
 5. IGBHA Alternative Education Programs
 6. IGDJ Interscholastic Activities

Prepared by: Christine Nesbit, General Counsel

Ms. Nesbit was available to answer questions and pass along the Superintendent's recommendation to approve the revised policies. She added that the district had not received public comment on the item for action.

Ms. Shabram moved to approve the revisions to the policies identified by Chair Newman and listed above. Ms. Hays seconded the motion to approve. There was no discussion. **The motion passed 7:0.**

2. Approve Superintendent Search Plan and Timeline

Prepared by: Judy Newman

Chair Newman referred to the work session that had occurred earlier in the afternoon and to the plan and timeline that had been introduced at that meeting. She said that if approved, the community announcement and schedule of events would be posted on the district website by the end of the week and would be advertised in community media. She summarized that there would be opportunities for the general public and also specific groups to meet, and that the events would happen both in-person and via video conference.

Chair Newman then referred to the list of roles and responsibilities for the Alma Advisory group; the board; a subcommittee of the board; and district staff.

Ms. Shabram moved to authorize a subcommittee to plan and coordinate details and logistics of the superintendent selection process. Ms. Hays seconded the motion. In response to a question by Ms. O'Rourke, Chair Newman said that the subcommittee would be in place until a superintendent was chosen. **The motion passed 7:0.**

Ms. Shabram moved that the board approve the proposed Superintendent Selection process. Ms. Rabasa seconded the motion. Ms. O'Rourke asked whether a plan had been put in place in the event that the process could not progress as approved. Chair Newman said that if an unanticipated change to the process was needed, the board would be consulted.

After discussion regarding concerns that the coronavirus and other circumstances that might arise would change the timeline, it was agreed through a friendly amendment that the search process as written was subject to change and any changes to the process would be discussed in a special meeting.

The original motion, with the friendly amendment, passed 7:0.

3. Consider Resolution 2022-10 Authorizing Community Benefits Contracts

Prepared by: Carole Knapel, Capital Improvement Program Manager;
Christine Nesbit, General Counsel; Ryan Spain, Director of Facilities

Chair Newman referred to the document in the packet describing a pilot process that would put all the requirements of a community benefits contract in place for certain groups.

Ms. Shabram moved that the board adopt Resolution 2022-10 Authorizing Community Benefits Contracts. Ms. O'Rourke seconded the motion.

Ms. Walston was concerned that the community benefits contract process was moving away from its original intention of supporting local workers. She was concerned about the long-term cost to the district and whether it would hamper the district's ability to spend bond money wisely.

Chair Newman clarified the trades that would be included in the community benefits agreement pilot.

Ms. Rabasa appreciated having the equity lens embedded in the packet so that it could be more easily applied to each decision the board needed to make. She added that by approving the Community Benefits Agreement (CBA), the board was giving a message to students as future tradespersons that their jobs would be valued.

Mr. Lafer commented that he would be adding glaziers and roofers to the trades group. He continued that by approving the CBA, it would create paths for living wages and benefits that would sustain families.

Mr. Lafer pointed out that the superintendent would have the discretion to rebid jobs without the CBA if necessary. He also argued that there would be steps along the way to reevaluate costs.

Ms. O'Rourke said that paying a living wage was a value that the board needed to embrace. She added that by supporting workers, the board was supporting their children who were students in the district. She referred again to the fail safes that had been incorporated into the resolution in the case that bids were too high. She said that approving the resolution was a way to express the board's values.

Ms. Hays expressed her support in the resolution. She said that it would be challenging to determine what additional costs would be added because companies who did not meet the requirements of the CBA would most likely not send in bids. She appreciated that the process would support local workers. She expressed that approving the pilot would give the district an opportunity to learn more about the pros and cons of the process.

Mr. Lafer moved to amend the resolution to add roofers to the list of Tier 1 subcontractors. Ms. Rabasa seconded the amendment.

Chair Newman was concerned that the roofing companies were all outside the local area and was not sure whether there were any local roofing companies that would qualify. She wanted to make sure that contracts benefited local workers. Ms. Hays agreed that she would want the question of whether there were local workers that qualified before she voted yes to the amendment.

Ms. O'Rourke questioned why the board would leave certain trades groups out of the agreement when it could be the difference between having healthcare and a fair wage.

Mr. Lafer said that there were local glazing and roofing and companies that would qualify to bid under the CBA. He referred again to the portion of the resolution that gave the superintendent discretion to put the contracts out for bid if necessary.

Ms. Rabasa said that the agreement was a business document but was also an expression of the board's values. She questioned why the board would leave out certain groups. She said that risk taking was needed to determine whether the pilot would be beneficial.

Ms. Walston referred to comments that Chair Newman had submitted that gave her concern about the efficacy of a CBA.

Ms. Hays appreciated the conversation and was looking forward to finding out whether the CBA was effective. She expressed her dismay that other board members might assume the personal values of others. She said that she believed strongly in universal healthcare. She wanted to see more data as the process moved forward.

Chair Newman called for the vote to amend the motion. Mr. Lafer reiterated that the amendment was to add roofers to the list of Tier 1 subcontractors. **The amendment passed 4:3.**

Mr. Lafer made an amendment to add glaziers (glazing) to the list of Tier 1 subcontractors. Ms. Rabasa seconded the motion.

Chair Newman supported the amendment because she believed that there were local companies that could do the work. **The motion passed 6:1.**

Chair Newman called for the question to vote on the original motion to adopt Resolution 2022-10 Authorizing Community Benefits Contracts with the addition of roofers and glaziers. **The motion passed 6:1.**

XIII. ITEMS FOR ACTION AT A FUTURE MEETING

1. Consider Renewal for the Public Charter School Contract with Twin Rivers Charter School

Prepared by: Casandra Kames, Curriculum Administrator and Eric Anderson, Director of Curriculum

Superintendent Vanderkar introduced Casandra Kamens and Eric Anderson to present the item.

Ms. Kamens, Curriculum Administrator for Extended Learning and Charter School Liaison reported that Twin Rivers Charter School had requested renewal of their charter for an additional five years in accordance with board policy LBE and administrative rule LBE-AR. Ms. Kamens briefly listed the items for review in the AR.

Ms. Kamens referred to the information in the packet to assist the board in making their evaluation. She said that Twin Rivers provided the opportunity for students to spend half their time in outdoor learning. The school would be developing Logjam State Park. Ms. Kamens reviewed the demographics of the school which was predominantly white with many students on Individual Education Plans.

Ms. Kamens said that the review committee recommended approval of the request for renewal. She added that there were areas of concern in their report but was confident they could be positively addressed. She added that there would be a thirty minute public hearing on the renewal at the board meeting on January 12, 2022 and any questions the board might have could also be answered at that meeting.

Mr. Lafer expressed his support of the charter renewal. Ms. Walston remembered that there had been concern in the past about the demographics of other charter schools when it had come time to renew their charters. She asked whether the same issue at Twin Rivers Charter School would be addressed in the future.

Ms. Kamens shared that Twin Rivers more closely reflected the demographics of the district than the other charter schools except in the area of IEPs where the percentage was higher.

Ms. Rabasa appreciated that Twin Rivers gave access and options to students that otherwise might not attend school. She commented positively on the unique attributes of the school.

In response to a question by Chair Newman, Ms. Kamens said that the school was requesting a total capacity of 100 students across grades 8-12.

2. Approve Superintendent Evaluation Process

Prepared by: Judy Newman, Board Chair

Chair Newman referred to the prior item for information and work session on the subject and reminded the board that they had agreed to evaluate the superintendent in all areas of the document instead of those which had originally been highlighted on bold. She said the document in the packet reflected the change that had been made. She also reviewed the timeline.

Chair Newman said that Superintendent Vandercar had added some items related to the Strategic 20/20 Vision and reminded the board that they would be voting at the next meeting to approve the process.

3. Review Board Member Speaking Times and Purpose for Board Member Reports

Prepared by: Judy Newman, Board Chair

Chair Newman reported that Ms. O'Rourke had left the meeting to attend to personal issues. She continued by presenting the idea to limit the board member's comments to three minutes, similar to the time given to each person for public comments.

She shared some history about how comment time had changed from a brief overview of what committees and activities each board member had attended since the last meeting to lengthy presentations on issues that sometimes lasted as long as seven minutes.

Ms. Rabasa appreciated the idea of limiting comments. She said that she had also noticed the change in focus of comments but wanted to have time for statements about issues in the community as they arose. She asked to make the time limit a little longer. She said that the board comment time was the only place in the meeting to make statements in support of community issues.

Ms. Hays said that it was she who had moved the comments to the beginning of the meeting so that board members could respond to public comment immediately instead of making the public wait until the end of the meeting. She said that it was Chair Newman's decision where the item fell in the agenda and said that she would support a three minute limit with flexibility. She asked the board to focus their comments on activities and committee reports.

Mr. Lafer hoped to have shorter meetings but wanted to find other places in the meeting to shorten. He said that the board comment time was the one place to respond to public comments and community issues. He would ask to have three minutes as a goal, but not a limit. He felt like the process was working fine as is.

Ms. Shabram appreciated the historical understanding of how the comment time had changed. She said that the change reflected nationwide trends at board meetings. She appreciated having space to speak more generally about community issues. She asked to have a more concrete intention to keep to a certain time and suggested having the timer visible so that board

members would be aware how long they had been talking. She spoke about limiting response to agenda items in general.

Ms. Walston said that it was the chair's prerogative where the comment time happened. She considered limiting comment time a sign of respect to each other and to the audience. She asked whether the student board representatives would be required to limit their comments to three minutes.

Ms. Shabram said that the subcommittee working with the student representatives would discuss Ms. Walston's question prior to the student orientation.

Chair Newman summarized what she had heard from the board members and reminded the board that they would vote on this item at the meeting in January.

Vice Chair Shabram said that she and Chair Newman had brought the item to the board so that they could have a discussion about the purpose of comment. Ms. Walston said that no vote was necessary because it was the prerogative of leadership to limit comment time.

Ms. Rabasa hoped that limiting comment time would be done respectfully. Ms. Shabram added that she hoped that within bounds board members would not interrupt each other, but that if a board member spoke for a long time, the Chair would remind them of the time limits.

Ms. Rabasa added she would like to see whether the count-down timer could be a stopwatch so that board members could get a sense of how long they were speaking.

Chair Newman brought the conversation to a close.

4. Approve Board Working Agreements

Presenters: Judy Newman, Board Chair and Martina Shabram, Vice Chair

Ms. Shabram requested that the conversation be tabled for the January 12, 2022 meeting, considering that one board member was no longer present.

XIV. SUGGESTIONS BY THE BOARD FOR CONSIDERATION OF ITEMS AT A FUTURE MEETING

Ms. Rabasa asked to add to the meeting on February 2, 2022 an item for future action regarding a policy specific to racial harassment.

Ms. Walston pointed out that typically a date was not specified when requesting to add items to the agenda. Ms. Rabasa said that the date had been discussed with the superintendent and took into consideration other meetings that would occur in January. Chair Newman acknowledged that the item was urgent and it was possible that it could be earlier.

Ms. Walston added that requesting specific dates for items to occur on the agenda was setting a precedent. She then expressed her frustration that she had repeatedly asked for a work session on climate change and it had not yet occurred. She was again requesting the work session to be added to a future agenda as it was one of their board goals.

Chair Newman saw that there was support to have a work session and it would be put on the agenda.

Ms. Rabasa also requested an item for information to learn how emails were responded to. Chair Newman suggested the information be shared in the superintendent's Friday Memo, to which Ms. Rabasa responded that she wanted the public to hear the information as well. Ms. Hays added her support to the issue and suggested Chair Newman clarify the issue in her comment time at a future meeting.

Ms. Walston gave her support to hearing from Chair Newman on the issue. Mr. Lafer opined that the education on who responds to certain emails would be better addressed in an item for information so that there could be discussion. Chair Newman deferred to Ms. Rabasa who said that she wanted to have it addressed in an item for information. After a discussion, Chair Newman confirmed that the item would go to leadership who would decide how and when to address the topic.

Chair Newman asked for an item to address the equity lens. It was approved.

XV. ADJOURN

Chair Newman adjourned the meeting at 10:18 p.m.

Cydney Vandercar
District Clerk

Judy Newman
Board Chair

(Recorded by Eliza Drummond)

**MINUTES OF SPECIAL MEETING
OF THE BOARD OF DIRECTORS
SCHOOL DISTRICT 4J, LANE COUNTY, OREGON**

Date: January 4, 2022

The Board of Directors of School District No. 4J, Lane County, Eugene, Oregon, held a special meeting at 5:30 p.m. at the Education Center, 200 North Monroe Street in Eugene, Oregon. Notice of the meeting was mailed to the media and posted in the Education Center on Monday, January 3, 2022.

ROLL CALL

BOARD MEMBERS:

Judy Newman, Chair
Martina Shabram, Vice Chair
Alicia Hays
Gordon Lafer (absent)
Laural O'Rourke
Maya Rabasa
Mary Walston

STAFF:

Kerry Delf, Chief of Staff
Lisa Fjordbeck, Executive Assistant / Board Secretary

MEDIA: KRVM, The Register-Guard

I. SPECIAL MEETING

Discuss Plan for Superintendent Search
Presenter: Judy Newman, Board Chair

Chair Newman called the Special Board Meeting to order at 5:32 p.m. Six of the seven board members were present.

Chair Newman expressed her appreciation that the board was able to meet on such short notice to determine how to conduct public forums for the superintendent search especially in light of rapidly increasing rates of COVID-19 infections due to the Omicron variant. She had sent an email that afternoon with a list of all the forums and a link to guidance regarding extra-curricular activities.

Chair Newman presented three choices: keep the plan as is, with some in-person meetings and some virtual; change all meetings to virtual; or make adjustments to the schedule of in-person and virtual meetings.

Ms. Walston said that she had a conversation with parents who were considering cancelling a play, and wondered whether the board should be in line with their own decisions regarding the nature of the upcoming forums. She was also concerned about the Alma Advisory Group coming in-person from across the country.

Ms. O'Rourke referred to the list of meetings and wondered whether it was the same as what was in the Register-Guard. Ms. Delf said that she would confirm that all the information was correct. Ms. O'Rourke responded that she considered it hypocritical in a different way than Ms. Walston: if the board had agreed to continue in-person learning, why would they not also have forums in-person. She said that there were still opportunities to meet virtually in the plan. She said that it was possible to be careful and maintain guidelines while still providing an opportunity for people to meet.

Ms. Delf clarified in response to a question from Ms. Rabasa that since the meetings were not during the day when children were in the building, there would be no requirement that attendees be vaccinated. Ms. Rabasa asked whether such a requirement could be implemented and Ms. Delf responded she would have to do more research before answering.

Ms. O'Rourke added, and Chair Newman agreed, that she was concerned that some parts of the community might feel as if they were being excluded if a vaccination requirement were to be implemented. Chair Newman added that she did understand the concern.

Ms. Shabram added her concern about vaccination requirements to attend a public forum. She also expressed her concern that the district might create a super spreader event. She asked that the board discuss the options.

Ms. Hays said that she loved attending in person meetings, but said that it was challenging to attend a meeting virtually when others were in person. She requested meetings occur virtually as opposed to hybrid. She also was concerned about having the Alma Advisory Group travel.

Ms. Rabasa said that she understood the risk to the community of having in person school and did not want to add additional issues by holding the public forums in person. She wondered about holding the bias training in person. She acknowledged that the forums would be in two weeks and hoped that the issues might be reduced. She said that moving everything online would increase access for some groups and reduce it for others.

Chair Newman clarified that she wanted to have the training in person and also to have student meetings in person. She expected that the staff meetings would be mixed in person and online. She wondered out loud whether those who might be negatively impacted by having the meetings online be offered resources to allow them to attend. Ms. O'Rourke added that the district could reach out to community partners who would provide access to computers. She said there were many programs that could assist in offering accessibility. She also wondered about delaying some events until COVID rates were a little lower.

Chair Newman summarized that most board members were leaning towards having the meetings virtually. Ms. O'Rourke reiterated that the district was still offering in person school and considered the ethical dilemma that having only virtual meetings created.

Ms. Shabram also considered the ethical dilemma and added that she did not want to add to the risk: students were cohorted and vaccinations were required to reduce risk during the school day. That would not be the case with evening in person meetings.

Ms. Rabasa responded that students were not cohorted. She also wondered whether there would be a way to record who was attending the meeting in order to contact trace if necessary.

She also wondered about postponing the meetings. She gave more options and thoughts and also expressed her regret that the board had not taken the time to create an emergency COVID response plan.

Chair Newman agreed that it felt hypocritical to ask students to attend school in person, but referred to the guidance that said that extracurricular activities should be reduced or done virtually so that the risk was reduced during school time. She was concerned about postponing activities.

Ms. O'Rourke suggested that if attendance was low at the public forums because of concern for exposure that additional meetings be added after the infection rates had gone down. Ms. Walston expressed her concern with adding meetings. She also said that in an abundance of caution, meetings should be online, which would also add more opportunities.

Ms. Hays said that although she wanted everything online, she was making a motion to have all the meetings online and hoped that resources would be added to provide access to those who needed it. She agreed with Ms. O'Rourke that the attendance and survey numbers should be monitored to ensure that the community was responded. Ms. Hays added that she wanted to have the bias training as scheduled. She also wanted to provide for in person meetings when it was safer.

Ms. Hays clarified that her motion was to move all meetings to virtual with the option to go to in person if the infection numbers came down. Ms. Shabram seconded the motion. Ms. O'Rourke asked to include Ms. Hays' thoughts recorded above in the motion—be open to a second bias training in person if possible; requesting community partners to provide access to underserved families; monitoring the attendance to ensure that the community was participating virtually—and agreed that it could be a friendly amendment.

Ms. O'Rourke said that Alma Advisory Group could likely provide target percentages of participation. Ms. Rabasa clarified that additional meetings would be offered if the numbers were lower than anticipated. She also asked whether families could use district issued devices to attend the meetings. Ms. Delf clarified that the district would need to ensure that those devices would work for the purpose of attending the meetings and that additional information would be forthcoming.

The motion as put forward by Ms. Hays and seconded by Ms. Shabram, with the friendly amendment by Ms. O'Rourke passed 6:0.

XV. ADJOURN

Chair Newman adjourned the special meeting at 6:20 p.m.

Cydney Vandercar
District Clerk

Judy Newman
Board Chair

(Recorded by Eliza Drummond)



ITEM FOR ACTION–CONSENT AGENDA

Date of Meeting

January 12, 2022

Title

Sidewalk Replacement – Edgewood Elementary and Spencer Butte Middle School

Presenter

Ryan Spain – Director of Facilities

Background

Areas of sidewalk surrounding Edgewood Elementary and Spencer Butte Middle School have reached their end of life. Spalling and cracking are making the sidewalk unsafe for use. This project is replacing a substantial amount of sidewalk in front of Edgewood and Spencer Butte to ensure safety of the community, staff and students.

Budget/Resource Implications

The awarded Sidewalk Replacement at Edgewood Elementary and Spencer Butte Middle School will be \$168,975 and will be funded from General Operation Funds.

Board and Superintendent Goals

Goal 5 Stable, Sustainable Stewardship, Objective 5 Provide safe, secure, sustainable learning spaces that meet educational needs.

Recommendation

The superintendent recommends the award for the Sidewalk Replacement at Edgewood Elementary and Spencer Butte Middle School to Bridgeway Contracting.



ITEM FOR ACTION–CONSENT AGENDA

Date of Meeting

January 12, 2022

Title

Bond Project – Monroe & Spencer Butte Middle Schools Roofing

Presenter

Ryan Spain – Director of Facilities

Background

As building roofs reach the end of their useful life, Facilities schedules replacement roofs to protect and extend the useful life of the district's asset. These projects paid for through available General Obligation Bond funds. Sections of Monroe & Spencer Butte Middle School's roofs are in need of replacement. Replacement work has been scheduled for the summer of 2022.

Budget/Resource Implications:

The winning bid by 2G Construction was \$3,700,000 and will be funded from available General Obligation Bond funds. \$1,270,000 for Monroe and \$2,430,000 for Spencer Butte.

Board and Superintendent Goals

Goal 5 Stable, Sustainable Stewardship, Objective 5 Provide safe, secure, sustainable learning spaces that meet educational needs.

Recommendation

The superintendent recommends the award to 2G Construction for the Monroe & Spencer Butte Middle School's roofing projects in the amount \$3,700,000 funded from available General Obligation Bond funds.



ITEM FOR INFORMATION

Date of Meeting

January 12, 2022

Title

Receive Update on District Equity Work

Presenters: Superintendent; Misael Flores Gutierrez, Director of Equity, Inclusion and Instruction; Larry Williams, Director of Equity, Inclusion and Instruction; Andy Dey, Director of Secondary Education

Description

The district has adopted an equity stance as a means to target areas for action, intervention and investment. In particular, we believe:

- Everyone has the ability and right to learn. We have an ethical, professional and legal responsibility to ensure an education system that provides active participation and optimal learning to prepare students for their desired individual futures and to create a thriving community.

The board will receive an update on the current equity work being done to ensure that our students are actively participating in optimal learning opportunities.

In addition the board will receive an update on:

- The Equity Office's current work efforts
- 4J BiPoC Educator Pipeline Project (2022 Pilot) – Educational Assistant to Teacher, Undergrad to Teacher, and MAT Hybrid
- Hate & Bias Incident Advisory Team – Team and Purpose
- Community Photo Project



ITEM FOR INFORMATION

Date of Meeting

January 12, 2022

Title

Accept Eugene School District 4J Annual Comprehensive Financial Report (ACFR) for 2020-21 Fiscal Year

Presenters

Brooke Wagner, Assistant Superintendent of Administrative Services
Andrea Belz, Director of Financial Services

Background

1. Requirement for audit -- Oregon Revised Statute Sections 297.405 through 297.555 covers municipal audit law and ORS 328.441 through 328.470 covers disbursement and audits. These statutes require that the accounts and fiscal affairs of every governmental agency be audited and reviewed at least once each fiscal year. In accordance with this requirement and Board Policy DI, the independent audit firm of Pauly, Rogers, and Co., P.C. has completed their audit of the District for the year ended June 30, 2021.

Audit reports are prepared for the following:

- a) Independent Auditor's Report on the financial statements and related notes to the financial statements
 - b) Independent Auditor's Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements
 - c) Independent Auditor's Report on compliance for each major program and on internal control over compliance required by Uniform Guidance
 - d) Independent Auditors' Report required by Oregon State Regulations
2. Copy of report for board members -- ORS 297.465(2) mandates:

"... A copy of the audit report shall be furnished to each person who was a member of the governing body at the end of the calendar year or fiscal year and to each member of the current governing body."

We have attached a copy of the Annual Comprehensive Financial Report (ACFR), including audit reports, for the year ended June 30, 2021.

3. Actions regarding audit report -- ORS 328.467(2) requires that should there be any deficiencies in the audit report, the school district board shall upon receipt of the audit report:

"...determine the measure the board considers necessary to correct any deficiencies disclosed in the audit report. The board shall adopt a resolution setting forth any corrective measures the board proposes and the period of time estimated to complete the measures."

The District received an unmodified audit opinion on the financial statements with no material weaknesses or significant deficiencies noted.

4. Audit procedures related to the Student Investment Account (SIA)

For the year ended June 30, 2021, the District contracted with Pauly, Rogers, and Co., P.C. to complete additional SIA audit procedures required by the Oregon Department of Education (ODE). These procedures addressed SIA revenues and expenditures made for the benefit of Eugene School District 4J and four of our five charter schools (Coburg Community Charter School, Network Charter School, Ridgeline Montessori Public Charter School, and Twin Rivers Charter School) reported within the ACFR. No material weaknesses or significant deficiencies were noted as a result of this work.

During this reporting period the District's fifth charter school, Village School, contracted directly with the Oregon Department of Education for their SIA grant award. As such, the Village School and its Board are responsible for any ODE requirements associated with their annual audit for the year ended June 30, 2021.

Options and Alternatives

The Board is in receipt of the financial statements and audit reports as legally required. The Board may choose to accept the District's ACFR as presented or may determine that there are additional issues upon which action is required and propose certain actions be taken by staff and/or the audit firm.

Budget/Resource Implications

The ACFR is reviewed by credit rating agencies when assigning credit ratings for issuers of debt obligations. Issuers and debt purchasers rely on credit ratings as an independent verification of credit-worthiness and the resultant value of the instruments issued. Additionally, if a school district does not provide a completed audit to the Oregon Department of Education by December 31st, State School Fund payments are withheld until one is submitted.

Board and Superintendent Goals

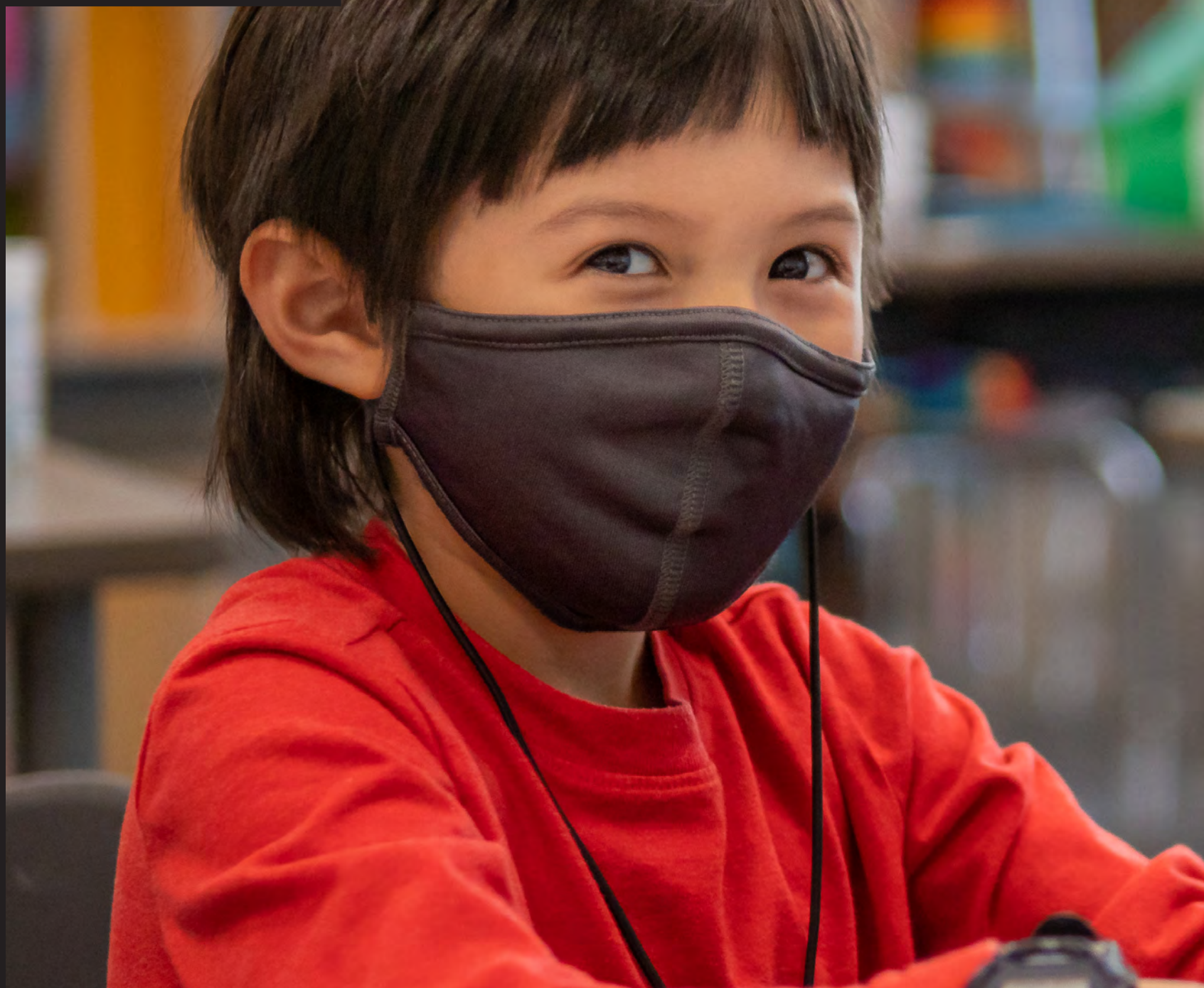
The proposal supports 4J's Vision 20/20 goal to provide effective, efficient, and equitable stewardship of district resources to best support our instructional mission.

Recommendation

The superintendent recommends that the Board accept the District's ACFR as presented for fiscal year 2020-21.

**Eugene School
District 4J**

200 N. Monroe Street
Eugene, OR 97402
541-790-7700 | 4j.lane.edu



**Annual Comprehensive
Financial Report**

for the year ended June 30, 2021

**EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
ANNUAL COMPREHENSIVE FINANCIAL REPORT
Year Ended June 30, 2021**

Prepared by: Financial Services Department

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Introductory Section



Back of Introductory tab



December 22, 2021

To the Board of Directors and Residents of
Eugene School District 4J
Eugene, Oregon

The Comprehensive Annual Financial Report of Eugene School District 4J for the fiscal year ended June 30, 2021, is hereby submitted. State law requires that every general purpose government publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2021 and consists of management's representations concerning the finances of the District together with the opinions of our independent auditor.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that was established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe the enclosed data is accurate in all material aspects and is reported in accordance with generally accepted accounting principles designed to present fairly the financial position and results of operations of the various funds of the District and the District as a whole. All disclosures have been included that are necessary for the reader to gain an understanding of the District's financial activities.

The District's financial statements were audited by Pauly, Rogers and Co. P.C., a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2021, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's basic financial statements for the fiscal year ended June 30, 2021, are fairly presented, in all material respects, in conformity with U.S. GAAP. The independent auditor's report is located at the front of the financial section of this report.

In addition to meeting the requirements set forth in Oregon statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act and related Uniform Guidance (Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*). These standards require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. The results of the District's single audit for the fiscal year ended June 30, 2021, indicated no material weaknesses or significant deficiencies in internal control and no significant violations of applicable laws and regulations. The independent auditor's reports related specifically to the Single Audit and Uniform Guidance are included in the Audit Comments section.

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

To the Board of Directors and Residents of
Eugene School District 4J

DISTRICT PROFILE

Eugene School District 4J is a financially independent, special-purpose municipal corporation exercising financial accountability for all public education within its boundaries. As required by accounting principles generally accepted in the United States of America, all significant activities and organizations have been included in the financial statements.

The District is primarily located in Lane County, with small portions extending north into Linn County. The District's boundaries include portions of the City of Eugene, City of Springfield and City of Coburg. The largest city in the District is the City of Eugene. Formed in 1854, the District encompasses approximately 155 square miles in western Oregon at the southern end of the Willamette Valley, 110 miles south of Portland.

The District is governed by a seven member Board of Directors. Voters residing within District boundaries elect members to four-year overlapping terms. The duties of the Board include setting policy; approving expenditures and contracts; appointing the Superintendent; and hiring, terminating and approving resignations of all certified and administrative staff members. The Board also constitutes one-half of the Budget Committee and appoints the seven citizen members.

ENROLLMENT AND PROGRAMS

During the 2020-21 school year, the District was responsible for educating over 16,000 students from kindergarten through grade twelve. The District operates approximately 35 different schools and programs. Although students are guaranteed a place in their neighborhood school, an open enrollment policy presently allows any student to attend any school in the District as long as space is available. Site councils made up of parents, teachers, support staff, administrators and students collaborate to chart each school's direction. Additionally, school, community college and business partnerships exchange facilities and services for career training or other educational benefits and support.

Elementary offerings during the 2020-21 school year included thirteen neighborhood schools, six alternative schools and three district-sponsored charter schools. Each school reflects the uniqueness of its students, staff, and community. The alternative schools and charter schools reflect particular visions and education philosophies and have such emphases as language and culture immersion.

The secondary program (grades 6–12) consists of eight middle schools, four language immersion programs, and two charter schools serving students in grades 7–12. There are also four regional high schools, two alternative education high school programs, and an international high school program that offers classes on three high school campuses and is accredited by the International Baccalaureate program.

In response to the COVID-19 pandemic, the District expanded on-line only educational services to students through the Eugene Online Academy (EOA). During 2020-21 as many as 800 students participated in this learning option throughout the school year.

The five District sponsored charter schools—The Village School (K–8), Ridgeline Montessori Public Charter School (K–8), Network Charter School (grades 7–12), Twin Rivers Charter School (grades 7-12) and Coburg Community Charter School (K–8) are not considered component units of the District. Therefore, information regarding these charter schools is not presented within our financial statements. Each charter school issues their own audited financial report that includes financial statements and required supplementary information.

ECONOMIC CONDITION

Eugene is the second largest city in Oregon and is the seat of Lane County government. The City of Eugene and the City of Springfield form a metropolitan area that serves as the regional center for industry, service and trade, as well as for cultural, academic and recreational activities in the central part of Western Oregon. Data is generally available for Lane County and the Cities.

The economy of Lane County consists of higher education, agriculture, health care, high technology, forest products, governments, recreation, and tourism. Over the last few decades the economy of the Eugene-Springfield metropolitan area has shifted from an earlier reliance on the wood products industry to non-manufacturing industries such as retail trade, services and government, and non-lumber manufacturing. Eighty-five percent of total nonfarm employment in the metropolitan area is based in three major industry sectors: services (48 percent), government (18 percent), and trade,

To the Board of Directors and Residents of
Eugene School District 4J

transportation, and utilities (20 percent). Manufacturing, construction, and natural resources generate the remaining jobs (14 percent).

Eugene is home to four private colleges, one public university, and a community college. Eugene is the home of the University of Oregon, the State's public liberal arts and research institution. Lane Community College is a public community college offering associate degrees and technical programs. Bushnell University (previously Northwest Christian University), New Hope Christian College, Gutenberg College and Pacific University's Eugene campus are all private colleges. With the presence of the University of Oregon and a Federal courthouse, government employment helps add stability to Lane County's economy.

In the past ten years, the City of Eugene's population has increased approximately 10.9 percent. While the District experienced a modest enrollment decline in fiscal year 2019 following several years of enrollment growth, enrollment for fiscal year 2020 was up by more than 200 students from initial estimates. The District had hoped to continue this enrollment growth into fiscal year 2021 and beyond, but the COVID-19 pandemic has significantly impacted student enrollment with many families delaying kindergarten enrollment, moving to online charter schools or virtual schools, or choosing to home school their students.

The seasonally adjusted unemployment rate for the Eugene-Springfield metropolitan statistical area (MSA) was 6.1 percent at the end of June 2021, which is higher than the rate reported by the Oregon Employment Department for the State of Oregon (5.6 percent) and higher than the national rate of 5.9 percent.

LONG-TERM FINANCIAL PLANNING

Long-term financial planning guidance is provided in the District's Board policies. Following that guidance, each year the District prepares a comprehensive financial forecast estimating all General Fund revenues and expenditures for the following five years. The forecast, published each January and updated in the spring, is a planning tool that provides the basis for the upcoming year's General Fund budget as well as longer-term resource allocation strategies.

The District's General Fund balance at year end was 30.9 percent of General Fund revenues. This amount was above the budgeted amount and above the minimum percentage set by Board policy for budgetary and planning purposes (a minimum of 5.0 percent of total actual revenues). This reserve is maintained to allow a more stable service system by budgeting resources to offset cyclical variations in revenues and expenditures. Specifically, it provides support for payment cycles given fluctuations in local revenues, absorbs economic downturns, state revenue-sharing reductions and other revenue shortfalls, and will be used when needed and directed by the Board to provide stability for core programs and legally required activities. Additionally, some allowance is made for unexpected expenditures through a contingency (equal to 2 percent of General Fund expenditures).

In June of 2018, the District's Long-Range Facility Plan was updated to support the District's consideration of future bond measures. This assessment included an evaluation of the physical condition of buildings, condition and constraints of sites, educational suitability, and readiness for technology. District facilities vary significantly in age, with original construction dates as early as 1925 and as recent as 2017. Twenty-two facilities are more than 50 years old. The District has been undertaking a program of investment in facilities, buses, technology infrastructure and instructional systems support through the support of two bond measures approved by local voters in 2011 and 2013. In November of 2018, the voters approved a \$319.3 million bond measure to continue this program. The first bond issuance for this measure was completed in April of 2019 and is described within Note G of the financial statements.

FINANCIAL INFORMATION

Budgetary Controls

The Board is required by State law to adopt a final annual budget no later than the close of the preceding fiscal year (Oregon Revised Statute 294.305 through 294.565). State law requires the appointment of a budget committee to review and approve the budget proposed by the administration. The annual budget serves as the foundation for the District's financial planning and control. The budget is prepared by fund, function (e.g., instruction, supporting services), and type of expenditure (e.g., salaries, employee benefits).

A summary of the approved budget, together with a notice of public hearing, is published in a newspaper having general circulation in the district. A public hearing is held to receive comments from the public concerning the budget. The Board

To the Board of Directors and Residents of
Eugene School District 4J

of Directors adopts the budget, makes appropriations, and levies taxes after the public hearing and before the year for which the budget has been prepared. After adoption, the budget may be revised through procedures specified in State law and Board policy (supplemental budget or board resolution).

Accounting Policies

Financial management policies adopted by the Board include guidance on resource planning and allocation, accounting and financial practices, revenue, capital improvements, intergovernmental revenue, and debt and investment management. The accounting and financial practices policies also provide financial planning guidance regarding reserves. The accrual and modified accrual basis of accounting used by the District are in accordance with U.S. generally accepted accounting principles.

LOCAL SUPPORT

In 1991, a tax measure limited all educational agencies to a maximum of \$5 property tax revenue per \$1,000 assessed value and shifted the responsibility for the funding of schools from the local community to the State of Oregon. Subsequent property tax limitation measures cut property taxes; imposed a permanent tax rate of \$4.75 per \$1,000 assessed for the District operating levy; prohibited the use of bonded debt to fund equipment and routine capital repairs, and required 50 percent voter participation for bond approval except on general election dates. Beginning in 1999, the legislature allowed districts to seek approval of local option levies within certain limits. Revenue from these levies is outside the State School Fund Formula. In November 2008, voters approved a measure that limited the 50 percent voter participation requirement to March and September elections.

Local support has been a longstanding characteristic of the District. Since 1992, District voters have approved six general obligation bond levies and four local option levies. In May 2019, voters renewed a five-year local option levy to assist with district operations. This renewal levy extends through 2024–25. In November 2018 voters approved a \$319.3 million bond measure and the district issued \$150 million in bonds in April of 2019 to support new school construction, school building improvements, technology purchases, curriculum implementations, and student transportation.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Eugene School District 4J for its comprehensive annual financial report for the year ended June 30, 2020. This was the 34th consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both U.S. generally accepted accounting principles and applicable GFOA and legal requirements.

A Certificate of Achievement is valid for a period of one year only. This Comprehensive Annual Financial Report will be submitted to determine its eligibility for another certificate, as we believe it continues to meet the Certificate of Achievement Program requirements.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire Financial Services department staff. We appreciate and thank all the staff who assisted and contributed to the preparation of this report. Credit must also be given to the Board of Directors and Budget Committee for their interest and support in maintaining the highest standards of professionalism in the management of Eugene School District 4J's finances.

Sincerely,



Cydney Vandercaat
Superintendent



Andrea Belz
Director of Financial Services



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Eugene School District 4J
Oregon

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
LISTING OF PRINCIPAL OFFICIALS
YEAR ENDED JUNE 30, 2021

BOARD OF DIRECTORS

	<u>Term Expires</u>
Alicia Hays, Position #1	June 30, 2023
Anne Marie Levis, Position #2	June 30, 2021
Judy Newman, Vice Chair, Position #3	June 30, 2021
Gordon Lafer, Position #4	June 30, 2023
Martina Shabram, Position #5	June 30, 2023
Jim Torrey, Position #6	June 30, 2021
Mary Walston, Chair, Position #7	June 30, 2023

ADMINISTRATION

Administration Office
200 North Monroe Street
Eugene, Oregon 97402

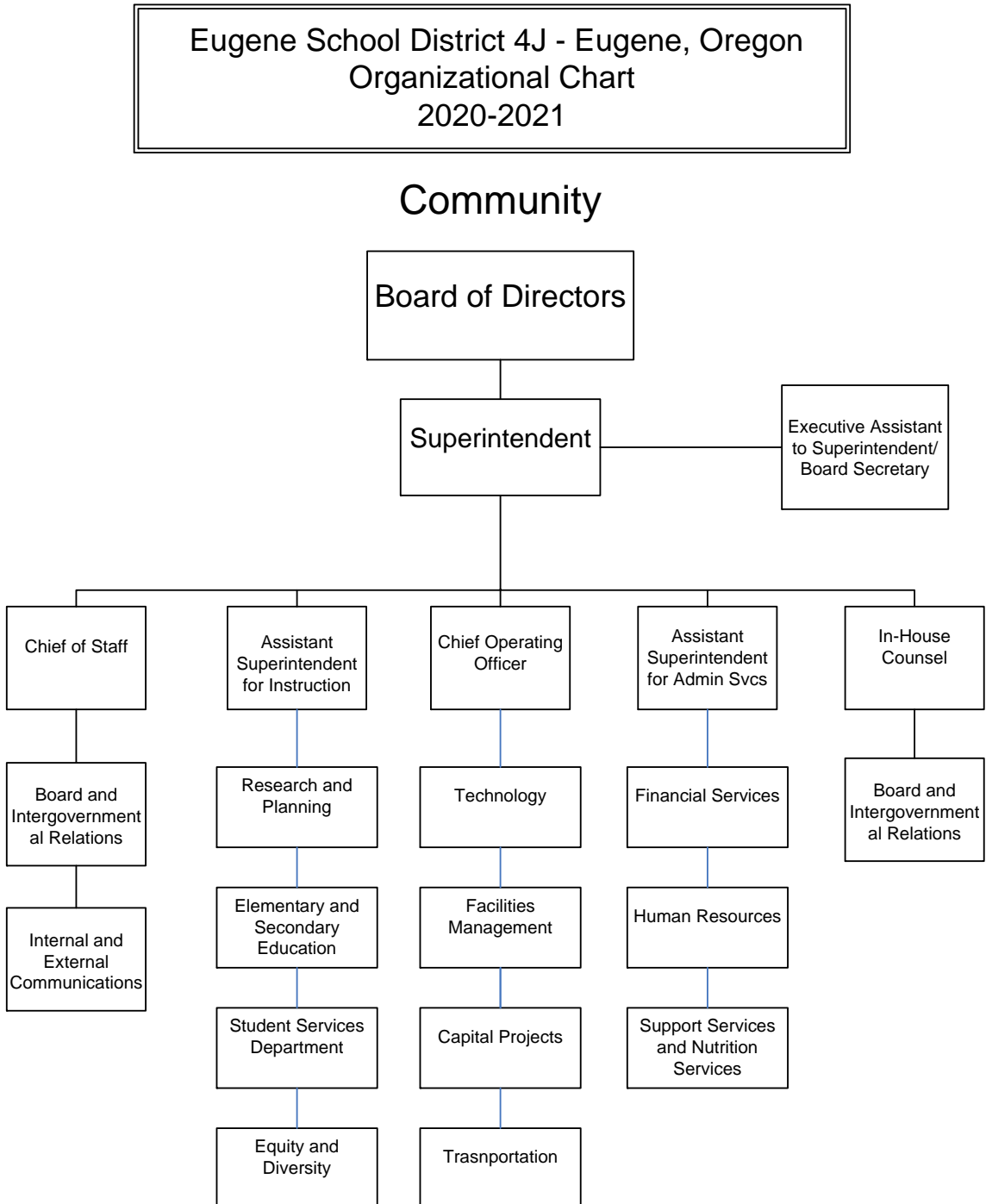
Cydney Vandercar
Andrea Belz
Kerry Delf
Charis McGaughy
Ryan Spain
Kyle Tucker

Interim Superintendent and Clerk
Deputy Clerk
Deputy Clerk
Deputy Clerk
Deputy Clerk
Deputy Clerk

LEGAL COUNSEL

Luvaas Cobb, P.C.

District Organizational Chart



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Financial Section

Back of financial tab



PAULY, ROGERS, AND Co., P.C.
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(503) 620-2632 (503) 684-7523 FAX
www.paulyrogersandcocpas.com

December 22, 2021

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Eugene School District No. 4J
Eugene, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Eugene School District No. 4J as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Eugene School District No. 4J, as of June 30, 2021, and the respective changes in financial position and budgetary comparisons for the general fund and federal, state and local programs fund, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

Reports on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2021 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 22, 2021, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

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EUGENE SCHOOL DISTRICT 4J

Management's Discussion and Analysis

June 30, 2021

As management of Eugene School District 4J (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Transmittal Letter, pages i-v of this report, and with the District's financial statements, which follow.

Financial Highlights

The District's net position improved by \$17.0 million or 24.9% during the year ended June 30, 2021 to a negative net position of \$51.4 million. Of this amount, \$50.3 million was a net investment in capital assets and a negative net position of \$109.5 million was unrestricted.

PERS Pension Plan

Governmental Accounting Standards Board (GASB) Statements No. 68 "*Accounting and Financial Reporting for Pensions*" and No. 71 "*Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*" are a primary driver behind the District's negative net position. GASB 68 requires that the District report pension information directly within the Government-wide Financial Statements (pages 18-19) and expand note disclosures within the Notes to the Basic Financial Statements (pages 35-84) for fiscal periods beginning on or after June 15, 2014. The requirements of GASB 68 incorporate provisions intended to reflect the effects of transactions and events related to pensions in the measurement of employer liabilities for pensions and recognition of pension expense, income and deferred outflows of resources and deferred inflows of resources related to pensions. GASB 71 addresses an issue relating to amounts associated with contributions, if any, made by a state or local government employer to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

The Oregon Public Employees Retirement System has provided the District with the audited pension balances necessary to reflect GASB 68 and 71 entries in the financial statements. The entries made to comply with the requirements of these statements have had the following impact on District reporting (see Note H for additional information):

- **Statement of Net Position – Governmental Activities:** In the prior fiscal year, the District reported a net pension liability of \$186.1 million. While the District's share of the overall Net Pension Liability had actually decreased from 1.09% in 2018-19 to 1.08% in 2019-20, the overall Net Pension Liability had increased by 14.2% (from \$15.1 billion in 2018-19 to \$17.3 billion in 2019-20). This liability has grown to \$226.9 million in the current year. While the District's share of the overall Net Pension Liability has actually decreased from 1.08% in 2019-20 to 1.04% in 2020-21, the overall Net Pension Liability has increased by 26.2% (from \$17.3 billion to \$21.8 billion this year). Over the last several years, this liability has been the primary driver behind the negative net position reported in this statement.

A Deferred Outflow of Resources (\$73.9 million) has been recorded to reflect differences between expected and actual plan experience, changes in economic and demographic assumptions, the net difference between projected and actual earnings on pension plan investments, the differences between District contributions and the District's proportionate share of contributions, and District contributions subsequent to the measurement date. A Deferred Inflow of Resources (\$9.1 million) has been recorded to reflect changes in

assumptions and proportionate share as well as differences between District contributions and the District's proportionate share of contributions. The Unrestricted Net Position (negative net position of \$109.5 million) reflects the amounts noted above as well as a Net Pension Expense for fiscal year 2021.

- Statement of Activities – Governmental Activities: The District has recorded a Net Pension Expense of \$25.7 million for fiscal year 2021. This expense has been allocated to each function in the Statement of Activities based on the percentage of PERS charges recorded for each function in the General Ledger.
- Notes to the Basic Financial Statements: Note H, as well as the District's Required Supplementary Information, has been updated to reflect the disclosures required by GASB 68 and 71.

Other Postemployment Benefits

An additional factor in the District's negative net position is the implementation of GASB 73 "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*" and GASB 75 "*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.*" These GASB standards impact reporting for Other Postemployment Benefits (OPEB) plans as detailed in Note I of this report.

GASB 73 impacts reporting for the District's Early Termination – Stipend Benefits program as follows (see Note I for details):

- Statement of Net Position – Governmental Activities: the total pension liability (\$1.1 million) presented within the Statement of Net Position reflects the June 30, 2021, liability for this program.

GASB 75 impacts reporting for the District's Postemployment Medical and Life Insurance Benefits program as follows (see Note I for details):

- Statement of Net Position – Governmental Activities: the total OPEB liability (\$15.3 million) presented within the Statement of Net Position reflects the June 30, 2021, liability for this program.

The total OPEB Liability for the District reported as of June 30, 2021, is \$1.0 million less than the liability reported as of June 30, 2020 (\$16.3 million). This decrease is primarily due to the following:

- The District's most recent OPEB valuation report was performed as of July 1, 2020, using an Actuarial Valuation Date of July 1, 2020, and Measurement Dates of June 30, 2021 and June 30, 2022. Assumptions and other inputs used by the actuarial firm were updated for this report, resulting in a reported \$1.1 million reduction in this liability balance at June 30, 2021.

Reporting for the District's participation in the Oregon PERS Retirement Health Insurance Account (RHIA) is presented in compliance with the requirements of GASB 75. At June 30, 2021, the District reported a PERS net RHIA asset of \$1.8 million. A Deferred Outflow of Resources of \$0.3 million was recorded to reflect the net difference between projected and actual earnings on pension plan investments, net changes in proportionate share, and District contributions subsequent to the measurement date. A Deferred Inflow of Resources of \$0.3 million was recorded to reflect differences between expected and actual plan experience, changes in plan assumptions, and a net change in proportionate share. The Unrestricted Net Position (negative net position of \$109.5 million) reflects the amounts noted above as well as an OPEB RHIA income amount of \$0.3 million for fiscal year 2021. See section 7 of Note H for additional details.

It is important to note that the implementation of GASB 68/71, GASB 73 and GASB 75 have not created new liabilities for the District or modify the District's responsibility regarding Oregon PERS pension benefits or OPEB plans. It simply presents long-term pension and OPEB information on the face of the government-wide financial statements, moving this information to a more prominent place than in past financial reports and presenting a more holistic picture of the ultimate costs for these programs.

Other Financial Highlights

Total revenues increased by \$22.9 million primarily as a result of increased collections for operating grants and contributions (\$21.1 million), property taxes (\$5.2 million) and increased State School Fund support (\$2.6 million). These increases are partially offset by a decrease in other federal and local sources revenue (\$1.6 million) and earnings on investments (\$3.7 million).

The cost of all of the District's programs was \$274.4 million, an increase of \$9.5 million from the prior year. The primary driver behind this increase is significantly higher spending for classroom services (\$15.8 million), which was partially offset by lower interest payments on long-term debt (less \$8.0 million). Increased personnel and operating costs associated with the COVID-19 pandemic were a key factor in 2020-21. The District provided multiple learning options during this year, including expansion of the Eugene Online Academy to serve over 800 students choosing to learn completely online. The District spent much of the 2020-21 school year preparing for students to return, spending funds to support building and operational safety measures for students returned to in-person learning in the spring of 2021.

Governmental Funds provide information that gives more insight from the overall District picture in two ways. First, the funds focus on spendable resources. Most significantly, capital outlays are expenditures and capital assets are not financial resources. The combined fund balance of the governmental funds as of June 30, 2021 was \$242.7 million, which represents a decrease of \$10.2 million for the year. Drivers behind this change include a drop of \$38.8 million in funds restricted for capital projects, reflecting ongoing spending for bond-supported projects and purchases, an increase of \$17 million in General Fund reserves and an increase of \$7.1 million in fund balance restricted for grants. The District continues to respond to the COVID-19 pandemic and its many impacts on district operations, and utilized grant funds from the first two Elementary and Secondary School Emergency Relief (ESSER) grants in fiscal year 2021 to fund additional staffing, technology purchases, implementation of COVID safety protocols, and many other activities designed to support our students, families and staff.

In addition, the governmental funds financial statements show the flows and fund balances for individual governmental funds. The most significant funds are the Capital Projects Fund, with an ending balance of \$157.4 million (a decrease of \$35.6 million over the prior year) and the General Fund, which increased by \$17.3 million to \$64.5 million.

Overview of the Financial Statements

The basic financial statements consist of: (1) the government-wide Statement of Net Position and Statement of Activities, which provide information about the activities of the District as a whole and present a longer-term view of the District's finances; (2) Fund financial statements which describe the District's operations in more detail than the government-wide statements, for instance how services were financed in the short-term as well as what remains for future spending; and (3) the notes to the financial statements. The financial report also presents supplementary information including budget to actual presentations for required major funds.

1. Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The government-wide financial statements can be found on pages 18 and 19 of this report. These statements include the following:

Statement of Net Position

The *Statement of Net Position* presents information on all of the District's assets, liabilities, and deferred inflows/ outflows of resources, with the difference reported as net position. Net position is the remaining assets after the liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of Net Position			
(in thousands)			
	Governmental Activities		Total Change
	2021	2020	2020 to 2021
Cash and other assets	\$ 288,915	\$ 292,347	\$ (3,432)
Property taxes receivable	4,864	4,870	(6)
Pension assets	1,813	1,785	28
Capital assets	<u>272,657</u>	<u>256,197</u>	<u>16,460</u>
Total assets	<u>568,249</u>	<u>555,199</u>	<u>13,050</u>
Deferred outflow of resources	89,953	63,766	26,187
Accrued and other liabilities	41,945	34,034	7,911
Long-term debt	<u>652,788</u>	<u>636,043</u>	<u>16,745</u>
Total liabilities	<u>694,733</u>	<u>670,077</u>	<u>24,656</u>
Deferred inflow of resources	14,885	17,317	(2,432)
Net position:			
Net investment in capital assets	50,264	39,862	10,402
Restricted	7,790	394	7,396
Unrestricted	<u>(109,470)</u>	<u>(108,685)</u>	<u>(785)</u>
Total net position	<u>\$ (51,416)</u>	<u>\$ (68,429)</u>	<u>\$ 17,013</u>

Cash and Other Assets

In 2018-19, the District issued \$150 million in general obligation bonds related to a voter-approved 2018 bond measure authorizing \$319.3 million in bonds for school construction, facility improvements, technology initiatives, curriculum purchases and capital asset purchases. Bond funds from this issue and remaining bond funds from earlier issues under the District's 2011 and 2013 bond measures have been used to continue funding for facilities, technology and instruction initiatives outlined in each bond authorization.

Capital Assets

Investment in capital assets amounts to \$272.7 million (net of accumulated depreciation), which comprises 48.0% of the District's total assets. This investment includes land and construction in progress, athletic field improvements, buildings and improvements, site improvements, intangibles, and vehicles and equipment, net of depreciation. The District's investment in capital assets is shown in the following table:

Capital Assets
(Net of Depreciation)
(in thousands)

	<u>2021</u>	<u>2020</u>	<u>Total Change</u> <u>2020 to 2021</u>
Land	\$ 2,020	\$ 2,020	\$ -
Buildings & Improvements	209,950	225,902	(15,952)
Vehicles & Equipment	7,548	8,205	(657)
Intangibles	528	-	528
Construction in Progress	52,611	20,068	32,543
Total	<u>\$ 272,657</u>	<u>\$ 256,195</u>	<u>\$ 16,462</u>

The increase in capital assets (net of depreciation) for the current fiscal year was approximately 6.4%. Capital asset additions and adjustments totaled \$35.3 million and were primarily associated with the initiation of several new projects associated with bond measures (\$32.5 million for construction in progress).

The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. The resources needed to repay this debt must be provided from other sources (generally, property taxes), since the capital assets themselves cannot be used to liquidate these liabilities.

Additional information on the District's capital assets can be found in Section III, Note E of this report.

Deferred Outflow of Resources

Deferred outflows of resources represents a consumption of net position/fund balance that applies to a future period(s). In 2020-21, these deferred outflows of resources include; a deferred charge on refunding of general obligation bonds (\$14.5 million); PERS pension deferred outflows (\$73.9 million); district stipend pension and RHIA OPEB deferred outflows (\$0.5 million) and other postemployment benefits deferred outflows (\$1.0 million). Additional information related to these items is provided in the financial highlights section.

Liabilities

Accrued liabilities, representing 6.0% of the District's total liabilities, consist of payables on accounts, salaries and benefits, interest charges, and unearned revenue. Outstanding long-term liabilities represent 94.0% of the District's total liabilities. These include several different instruments including general obligation bonds, limited pension bonds, the District's net pension liability and total other postemployment benefit (OPEB) liability, and capital leases. The balances include unamortized premiums and early termination benefits.

The balance of long-term debt as of June 30, 2021 was \$652.8 million, of which \$19.4 million in bonds and capital leases is due within one year. The remaining balance reflects a total OPEB liability of \$15.3 million, a total Pension liability of \$1.1 million, a PERS net pension liability of \$226.9 million, and a total of \$389.9 million in bonds and capital leases due in more than one year. Principal payments during the year were \$28.8 million. The District maintains an underlying "Aa2" rating from Moody's for general obligation debt, due in large part to strong reserve levels. State statutes limit the amount of general obligation debt an Oregon school district may issue to 7.95% of its total assessed valuation. The current debt limitation for the District is \$2.4 billion, which is significantly in excess of the District's outstanding general obligation debt. Additional information on the District's long-term debt can be found in Section III, Notes G, H and I of this report.

Deferred Inflow of Resources

Deferred inflows of resources represents an acquisition of net position/fund balance that applies to a future period(s). In 2020-21, the financial statements include deferred inflows of resources for PERS pension (\$9.1 million), the stipend retirement program (\$0.2 million), the RHIA OPEB program (\$0.3 million) and the OPEB retirement program (\$5.4 million). Additional information related to these items is provided in the financial highlights section.

Statement of Activities

The *Statement of Activities* shows how the net position of the District changed over the most recent fiscal year by tracking revenues, expenses, and other transactions that increase or reduce net position. It reports revenues and expenses under the accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Changes in Net Position

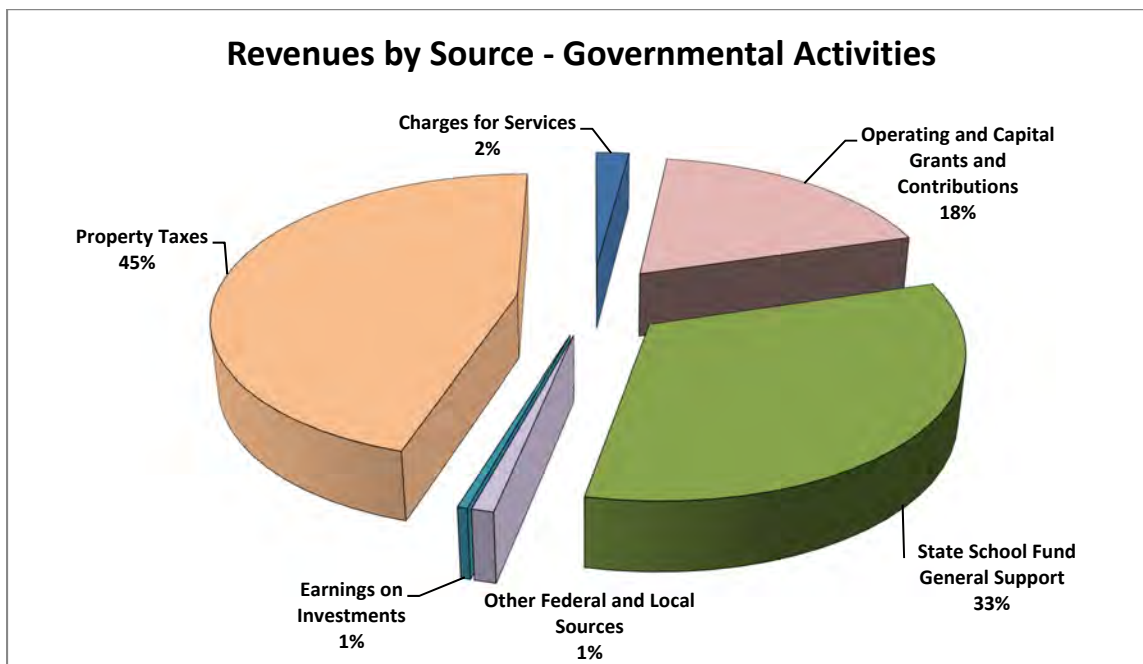
(in thousands)

	<u>Governmental Activities</u>		<u>Total Change 2020 to 2021</u>
	<u>2021</u>	<u>2020</u>	
Revenues:			
Program revenues:			
Charges for services	\$ 6,034	\$ 6,633	\$ (599)
Operating grants and contributions	52,512	31,418	21,094
Capital grants and contributions	914	958	(44)
Program revenues total:	<u>59,460</u>	<u>39,009</u>	<u>(20,451)</u>
General revenues:			
Property taxes	131,959	126,757	5,202
State school fund - general support	95,810	93,232	2,578
Other federal and local sources	2,884	4,531	(1,647)
Earnings on investments	1,314	5,015	(3,701)
General revenues total:	<u>231,967</u>	<u>229,535</u>	<u>2,432</u>
Total revenues	<u>291,427</u>	<u>268,544</u>	<u>22,883</u>
Expenses:			
Classroom services	209,103	193,323	15,780
Building support services	36,765	36,042	723
Central support services	14,028	14,194	(166)
Nutrition services	8,011	6,843	1,168
Interest on long-term debt	6,507	14,511	(8,004)
Total expenses	<u>274,414</u>	<u>264,913</u>	<u>9,501</u>
Change in net position	17,013	3,631	13,382
Net position – beginning	<u>(68,429)</u>	<u>(72,060)</u>	<u>3,631</u>
Net position - ending	<u>\$ (51,416)</u>	<u>\$ (68,429)</u>	<u>\$ 17,013</u>

In the government-wide financial statements, the District’s activities are shown in one category as *governmental activities*. All of the District’s basic functions are shown here, such as regular and special education instruction, administration, transportation, child nutrition services, and facilities operations and maintenance. These activities are primarily financed through property taxes, Oregon’s State School Fund, and other intergovernmental revenues.

Revenues

Total general revenues increased by \$2.4 million from the prior year. This is primarily due to property tax (\$5.2 million) and State School Fund (\$2.6 million) revenue growth.



Expenses

In the year ended June 30, 2021, total expenses increased by \$9.5 million, primarily due to increased costs for classroom services (increase of \$15.8 million over the prior year). This increase was partially offset by a decrease of \$8.0 million in interest on long-term debt.

2. Fund Financial Statements

The *fund financial statements* provide more detailed information about the District’s funds, focusing on the most significant or “major” funds - not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. To be considered a major fund, the fund must meet two criteria. Assets, liabilities, revenue, or expenses must be at least 10% of all governmental funds and at least 5% of all governmental funds plus any enterprise funds. However, the District may also choose to report any other governmental or enterprise fund as a major fund if the District determines that the fund is particularly important to financial statement users.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, however, governmental fund financial statements focus on near-term inflows – cash flow and funding for current services - and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

Ending fund balance for governmental fund types is reported in five fund balance categories in accordance with GASB 54 Fund Balance Reporting and Governmental Fund Type Definitions. For more information on the details behind each fund balance category see Section I, Note F of this report.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the government-wide Statement of Net Position and Statement of Activities.

The District maintains six individual governmental funds, four of which are considered major funds. Information is presented separately in the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Debt Service Fund, the Capital Projects Fund, and the Federal, State and Local Programs Fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided as Supplemental Information. Additionally, the District adopts an annual appropriated budget for all funds as required by Oregon Budget Law. Budgetary comparison statements/schedules have been provided to demonstrate compliance elsewhere in this report.

The basic governmental fund financial statements can be found on pages 20-27, the basic proprietary fund financial statements can be found on pages 30-32, and the fiduciary fund statements can be found on pages 33-34 of this report.

Combined Ending Fund Balances

At June 30, 2021, the District's governmental funds reported *combined ending fund balances* of approximately \$242.7 million, a decrease of \$10.2 million from the prior year. Under GASB 54, \$188.7 million (77.8%) of the ending fund balances, including the General Fund minimum fund balance of \$10.4 million, constitutes *nonspendable, restricted or committed ending fund balance*, which is constrained to specific purposes. A total of \$54.0 million (22.2%) of the ending fund balance is unassigned and available to fund the District's ongoing obligations. Information relative to the major governmental funds is contained in the following sections.

General Fund

The General Fund is the chief operating fund of the District. As of June 30, 2021, the total ending fund balance is \$64.5 million. In order to maintain minimum fund balance in accordance with Board policy, committed fund balance is \$10.4 million, and the remainder consists of \$0.1 million in inventory and an unassigned fund balance of \$54.0 million. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund revenues. At the end of the fiscal year, the General Fund balance was 31.1% of total General Fund revenues.

General Fund revenues increased by \$6.3 million (3.2%) from the year ended June 30, 2021. This growth was primarily driven by higher property tax and State School Fund collections.

Expenditures were expected to grow in line with revenue increases, but decreased by approximately \$0.9 million (0.5%) from the year ended June 30, 2021. As a result of the ongoing pandemic, students did not physically attend school for most of the school year. They returned to onsite learning in the spring of 2021, and most of the costs associated with this return were funded through grant dollars (ESSER, CDL). As a result, regular operating costs for much of the year were minimal.

General Fund Budgetary Highlights

Original budget compared to final budget. The District adopts an annual appropriated budget for its General Fund, and amended this budget during the school year through the supplemental budget process. There were no supplemental budgets during fiscal year 2021.

Final budget compared to actual results. The most significant differences between budgeted revenue and actual revenue were noted for property taxes, charges for services, interest earnings, Federal Forest Fees and intermediate sources. Actual revenue from the District's property and local option taxes was \$1.8 million higher than anticipated due to higher than projected assessed property values and lower compression rates, and the District received an unexpected \$0.6 million in Federal Forest Fees. Intermediate sources revenue exceeded budget by \$0.7 million primarily due to higher than projected County School Fund and Lane ESD pass through payments. Revenue from state sources fell \$1.1 million below budget due to several factors including the pandemic's impact on student enrollment used to calculate State School Fund payments. The District also experienced lower than projected receipts for charges for services (\$0.6 million) and interest income (\$0.8 million).

Actual expenditures were lower than appropriations in the final budget by \$40.8 million. This includes a decrease in expenditure for support services (\$8.7 million) and instructional costs (\$6.6 million) resulting from reduced operational costs during distance learning and the availability of pandemic-related grant funding to cover many of the costs associated with a return to buildings in the spring of 2021. Additionally, an operating contingency of \$25.5 million was not utilized.

Debt Service Fund

The Debt Service Fund has a total fund balance of \$2.7 million, which did not increase from June 2020. This reflects the funds held for payment of debt and is therefore restricted or committed for the payment of debt service.

Capital Projects Fund

The fund balance in the Capital Projects Fund as of June 30, 2021 is \$157.4 million, which is \$35.6 million less than in 2019-20. This decrease reflects capital spending related to active bond measures, including capital construction, building improvements, technology purchases and transportation fleet additions. Of the Capital Projects Fund balance, \$139.9 million is restricted and \$17.5 million is committed for capital improvements and repairs.

Federal, State, and Local Programs Fund

The fund balance in the Federal, State, and Local Programs Fund as of June 30, 2021 is \$7.1 million. In past years, this Fund's assets and liabilities were equal as revenue was either accrued or deferred based on eligible grant expenditures.

Proprietary Funds

The District maintains one proprietary fund type - internal service funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses its internal service funds to account for risk management, insurance and other postemployment retirement benefits. Since these services benefit governmental, rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The District maintains two individual internal service funds – the Insurance Reserve Fund and the Postemployment Benefits Fund. These funds are combined into a single, aggregated presentation in the basic financial statements. The combining proprietary fund financial statements can be found on pages 92-94 of this report.

Fiduciary fund

Fiduciary funds are used to account for assets held by the District as trustee or agent, which provide benefits for specific individuals. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is the same as that used for propriety funds. The District maintains one fiduciary fund which is used to report resources for privately funded scholarship programs. The basic fiduciary fund financial statements are located on pages 33-34 of this report.

Transfers

Transfers are made between the General Fund and other funds to support operations such as risk management and nutrition services, and from other funds to the General Fund to support General Fund operations. Interfund transfers for the year ended June 30, 2021 total \$5.9 million. See Section III, Note C of this report for more information.

3. Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35-84 of this report.

Economic Factors and Next Year's Budget

Resources supporting District General Fund operations primarily reflect Local and State revenues, with additional income representing Federal, County, and other sources. The largest segment, which includes State funding and local property taxes, is determined by the State School Fund formula. The majority of funding provided by the State to the District is based on the District's average daily membership of students.

The 2021-22 budget was adopted by the Board on June 16, 2021. The adopted budget for the General Fund for the year ending June 30, 2022, includes General Fund expenditures (excluding transfers) of \$206.2 million, 3.5% higher than the 2020-21 adopted budget. An improved economic outlook has allowed the District to maintain student to classroom teacher ratios at or below 2014-15 levels, and operating reserves will help ensure stability in the years to come. The 2021-22 budget includes an Operations Reserve of \$28.0 million (124% higher than the 2020-21 adopted budget), a PERS Reserve of \$9.0 million, a Contingency of \$4.1 million (equal to 2.0% of general fund expenditures) and a Staffing Pool of \$1.75 million to support Board priorities such as class size and stable funding. The 2021-22 Adopted Budget also includes a General Fund ending fund balance equal to 5.0% of general fund revenues, as required by Board policy.

The School Board has set policy that states that the District will target 2% of its annual General Fund operating budget as contingency and 5% of its annual General Fund operating revenues as ending fund balance. The 2021-22 General Fund budget includes a 2.0% operating contingency and a 5% General Fund ending fund balance.

The District's Budget Committee and School Board considered all of these factors in the preparation of the District's budget for the 2021-22 fiscal year.

Requests for Information

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Financial Services Department at 200 North Monroe, Eugene, Oregon 97402.

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BASIC FINANCIAL STATEMENTS

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2021

ASSETS

Current assets	
Cash and investments	\$ 270,081,193
Receivables	
Property taxes	4,864,015
Accounts and other receivables	18,114,759
Inventories	718,879
<i>Total current assets</i>	<u>293,778,846</u>
Long-term assets	
PERS net RHIA asset -- See Note H	1,813,295
Capital assets not being depreciated	
Land and construction in progress	54,630,963
Capital assets, net of accumulated depreciation	
Athletic field improvements	3,456,002
Buildings and improvements	206,494,491
Machinery and equipment	2,203,852
Vehicles	5,344,209
Intangibles	527,742
TOTAL ASSETS	<u><u>568,249,400</u></u>

DEFERRED OUTFLOWS OF RESOURCES

PERS pension deferred outflows	73,870,116
Stipend pension	262,869
RHIA OPEB deferred outflows	258,708
OPEB deferred outflows	1,056,302
Deferred charge on refunding	14,504,713
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u><u>89,952,708</u></u>

LIABILITIES

Current liabilities	
Accounts payable	15,811,980
Accrued payroll and related charges	18,403,309
Accrued interest	5,717,692
Unearned revenue	2,011,910
Bonds and capital leases - due within one year	19,422,042
<i>Total current liabilities</i>	<u>61,366,933</u>
Long-term liabilities	
Total OPEB liability -- See Note I	15,347,875
Total Pension liability -- See Note I	1,148,305
PERS net pension liability -- See Note H	226,925,722
Bonds and capital leases - due in more than one year	389,944,210
TOTAL LIABILITIES	<u><u>694,733,045</u></u>

DEFERRED INFLOWS OF RESOURCES

PERS pension deferred inflows	9,059,868
Stipend pension	150,775
RHIA OPEB deferred inflows	282,344
OPEB deferred inflows	5,391,637
TOTAL DEFERRED INFLOWS OF RESOURCES	<u><u>14,884,624</u></u>

NET POSITION

Net investment in capital assets	50,263,757
Restricted for nutrition services	648,174
Restricted for grants	7,142,326
Unrestricted	(109,469,818)
TOTAL NET POSITION	<u><u>\$ (51,415,561)</u></u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2021

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
Direct classroom services					
Regular instruction	\$ 102,289,673	\$ 40,177	\$ 3,596,356	\$ -	\$ (98,653,140)
Special programs	49,679,078	-	15,089,239	-	(34,589,839)
Total direct classroom services	151,968,751	40,177	18,685,595	-	(133,242,979)
Classroom support services					
Extracurricular activities	5,660,731	52,305	1,029,545	-	(4,578,881)
Student support	20,682,306	-	4,600,568	-	(16,081,738)
Libraries, curriculum and staff development	11,898,532	-	4,734,103	-	(7,164,429)
School administration	17,716,994	-	7,687	-	(17,709,307)
Community services	1,175,316	-	819,411	-	(355,905)
Total classroom support services	57,133,879	52,305	11,191,314	-	(45,890,260)
Building support services					
Facilities operation and maintenance	16,944,529	1,038,826	3,539,568	-	(12,366,135)
Student transportation	8,816,192	94,971	6,654,552	914,280	(1,152,389)
Computing and information services	9,964,372	-	4,176,126	-	(5,788,246)
Warehouse and purchasing	1,039,146	-	381,774	-	(657,372)
Total building support services	36,764,239	1,133,797	14,752,020	914,280	(19,964,142)
Central support services					
Executive administration	789,428	-	4,574	-	(784,854)
Financial services	3,276,774	-	-	-	(3,276,774)
Human resources/employee insurance benefits	9,619,041	4,806,718	405,120	-	(4,407,203)
District retirement	(396,942)	-	-	-	396,942
Communications and intergovernmental relations	739,186	-	427,019	-	(312,167)
Total central support services	14,027,487	4,806,718	836,713	-	(8,384,056)
Nutrition services	8,011,209	296	6,381,357	-	(1,629,556)
Interest on long-term liabilities	6,507,026	-	665,128	-	(5,841,898)
Total school district	\$ 274,412,591	\$ 6,033,293	\$ 52,512,127	\$ 914,280	\$ (214,952,891)
General revenues:					
Property taxes levied for:					
General purposes 95,959,046					
Debt service 35,999,757					
Federal aid not restricted to specific purposes 592,343					
State aid not restricted to specific purposes 95,809,869					
Earnings on investments 1,313,603					
Other local revenue 2,292,094					
Total general revenues 231,966,712					
Change in net position 17,013,821					
Net position -beginning (68,429,382)					
Net position - ending \$ (51,415,561)					

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund Federal, State and Local Programs Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Equity in pooled cash and investments	\$ 73,236,005	\$ -	\$ 17,543,239	\$ -	\$ 10,979,724	\$ 101,758,968
Cash and investments	-	480,967	151,666,861	3,455	-	152,151,283
Receivables						
Property taxes	3,676,673	1,187,342	-	-	-	4,864,015
Accounts and other receivables	2,204,016	15,367	42,073	14,910,450	939,628	18,111,534
Due from other funds	8,627,881	2,061,335	-	-	-	10,689,216
Inventories	125,592	-	-	-	593,287	718,879
Total Assets	87,870,167	3,745,011	169,252,173	14,913,905	12,512,639	288,293,895
Liabilities						
Accounts and interest payable	3,238,529	-	8,436,263	3,223,398	828,490	15,726,680
Accrued payroll and related charges	14,777,620	-	-	-	-	14,777,620
Due to other funds	2,061,335	-	3,440,376	4,548,181	639,324	10,689,216
Total Liabilities	20,077,484	-	11,876,639	7,771,579	1,467,814	41,193,516
Deferred inflows of resources						
Unavailable revenue - property taxes	3,334,962	1,067,551	-	-	-	4,402,513
Fund balances						
Nonspendable:						
Inventory	125,592	-	-	-	593,287	718,879
Restricted for:						
Debt service	-	712,032	-	-	-	712,032
Capital projects	-	-	139,868,038	-	-	139,868,038
Nutrition services	-	-	-	-	54,887	54,887
Grants	-	-	-	7,142,326	-	7,142,326
Committed for:						
Debt service	-	1,965,428	-	-	-	1,965,428
Capital projects	-	-	17,507,496	-	-	17,507,496
School resources	-	-	-	-	10,396,651	10,396,651
Minimum fund balance	10,351,135	-	-	-	-	10,351,135
Unassigned	53,980,994	-	-	-	-	53,980,994
Total Fund Balances	64,457,721	2,677,460	157,375,534	7,142,326	11,044,825	242,697,866
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 87,870,167	\$ 3,745,011	\$ 169,252,173	\$ 14,913,905	\$ 12,512,639	\$ 288,293,895

The accompanying notes are an integral part of the financial statements.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
STATEMENT OF NET POSITION
JUNE 30, 2021

Total Governmental Fund Balances		\$ 242,697,866
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is \$521,482,965 and the accumulated depreciation is \$248,825,706.		272,657,259
Long-term pension liabilities not payable in the current year are not reported as governmental fund liabilities. Actuarial changes create deferred outflows and inflows of resources. These consist of:		
OPERS net pension liability	\$ (226,925,722)	
OPERS deferred outflow of resources	73,870,116	
OPERS deferred inflow of resources	<u>(9,059,868)</u>	(162,115,474)
Long-term liabilities are not due and payable in the current period. Therefore, the net other postemployment benefits (OPEB) liability is not reported in the Governmental Funds Balance Sheet.		
OPEB liability	(15,347,875)	
OPEB deferred outflow of resources	1,056,302	
OPEB deferred inflow of resources	<u>(5,391,637)</u>	(19,683,210)
Long-term other postemployment benefits obligations / liabilities not payable in the current year are not reported as governmental fund liabilities. Actuarial changes create deferred outflows and inflows of resources. These consist of:		
RHIA OPEB assets	1,813,295	
RHIA OPEB deferred outflow of resources	258,708	
RHIA OPEB deferred inflow of resources	<u>(282,344)</u>	1,789,659
Long-term stipend pension obligations / liabilities not payable in the current year are not reported as governmental fund liabilities. Actuarial changes create deferred outflows and inflows of resources. These consist of:		
Stipend pension liability	(1,148,305)	
Stipend pension deferred outflow of resources	262,869	
Stipend pension deferred inflow of resources	<u>(150,775)</u>	(1,036,211)
The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.		12,151,880
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied, however in the governmental fund statements it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and therefore not reported as revenue in the governmental funds.		4,402,513
Interest on long-term debt is accrued and reported as a liability in the Statement of Net Position while in the governmental funds it is recorded as an expenditure when due.		(5,717,692)
Vested compensated absences are reported when earned as a liability in the Statement of Net Position while in the governmental funds only the unpaid balance of reimbursable unused leave is reported as a liability.		(1,700,612)
Long-term liabilities not payable in the current period are not reported as liabilities in the governmental funds. These liabilities at year end consist of:		
Deferred charge on refunding (to be amortized as interest expense)		14,504,713
Limited pension obligation bonds	(32,600,000)	
Bonds payable	(376,478,892)	
Capital leases payable	<u>(287,360)</u>	(409,366,252)
Total Net Position		<u>\$ (51,415,561)</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Special Revenue Fund Federal, State and Local Programs Fund	Other Governmental Funds	Totals
REVENUES						
Local sources						
Taxes	\$ 96,334,243	\$ 36,061,229	\$ -	\$ -	\$ -	\$ 132,395,472
Charges for services	467,571	5,343,695	893,794	286,113	492,221	7,483,394
Contributions	32,276	-	-	1,540,137	-	1,572,413
Interest earnings	460,797	63,685	314,170	-	-	838,652
Miscellaneous	703,272	-	191,984	2,372,026	448,291	3,715,573
Intergovernmental						
Intermediate sources	3,615,639	-	-	118,338	-	3,733,977
State sources	104,820,871	-	914,280	13,530,486	48,059	119,313,696
Federal sources	588,023	665,128	-	17,785,309	6,018,517	25,056,977
Total Revenues	207,022,692	42,133,737	2,314,228	35,632,409	7,007,088	294,110,154
EXPENDITURES						
Current						
Instruction	115,112,674	-	152,287	13,140,535	1,218,660	129,624,156
Supporting services	68,245,517	-	224,372	12,846,667	937,331	82,253,887
Community services	508,422	-	-	883,018	6,561,341	7,952,781
Facilities acquisition and construction	-	-	-	1,619,863	-	1,619,863
Debt service						
Principal	-	28,775,000	212,925	-	-	28,987,925
Interest	-	13,388,292	9,624	-	-	13,397,916
Capital outlay	10,776	-	40,168,707	-	-	40,179,483
Total Expenditures	183,877,389	42,163,292	40,767,915	28,490,083	8,717,332	304,016,011
REVENUES OVER (UNDER) EXPENDITURES	23,145,303	(29,555)	(38,453,687)	7,142,326	(1,710,244)	(9,905,857)
OTHER FINANCING SOURCES (USES)						
Transfers in	17,000	-	2,250,000	-	2,746,270	5,013,270
Transfers out	(5,892,433)	-	-	-	-	(5,892,433)
Refunding bonds issued	-	114,591,531	433,469	-	-	115,025,000
Premium on refunding bonds issued	-	377,714	-	-	-	377,714
Payment to refunded bond escrow agent	-	(114,969,245)	-	-	-	(114,969,245)
Sale of capital assets	-	-	129,642	-	-	129,642
Total Other Financing Sources (Uses)	(5,875,433)	-	2,813,111	-	2,746,270	(316,052)
NET CHANGE IN FUND BALANCES	17,269,870	(29,555)	(35,640,576)	7,142,326	1,036,026	(10,221,909)
FUND BALANCES, Beginning of year	47,187,851	2,707,015	193,016,110	-	10,008,799	252,919,775
FUND BALANCES, End of year	\$ 64,457,721	\$ 2,677,460	\$ 157,375,534	\$ 7,142,326	\$ 11,044,825	\$ 242,697,866

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Net change in fund balances - total governmental funds \$ (10,221,909)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays 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 current year's capitalized expenditures exceeded depreciation.

Net additions to capital assets	40,179,485	
Less current year depreciation expense	<u>(21,986,986)</u>	18,192,499

In the Statement of Activities, the gain or loss on sale or disposition of capital assets is reported. However, in the governmental funds the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of capital assets that are sold or disposed.

(1,731,122)

In the Statement of Activities, pension expense is adjusted based on the actuarially determined contribution changes:

Net change in OPERS net pension liability / asset	(40,790,955)	
Net change in deferred outflow of resources	12,844,463	
Net change in deferred inflow of resources	<u>2,234,088</u>	(25,712,404)

In the Statement of Activities, other postemployment benefits income or expense is adjusted based on the actuarially determined contribution changes:

Net change in total OPEB liability / asset	909,934	
Net change in OPEB deferred outflow of resources	95,957	
Net change in OPEB deferred inflow of resources	107,470	
Net change in total RHIA liability / asset	28,580	
Net change in RHIA deferred outflow of resources	257,738	
Net change in RHIA deferred inflow of resources	<u>69,063</u>	1,468,742

In the Statement of Activities, other postemployment benefits income or expense is adjusted based on the actuarially determined contribution changes:

Net change in total stipend pension liability / asset	5,223	
Net change in stipend pension deferred outflow of resources	141,097	
Net change in stipend pension deferred inflow of resources	<u>21,539</u>	167,859

Long-term debt proceeds are reported as other financing sources in governmental funds, thereby increasing fund balances. In the Statement of Net Position, however, issuing long-term debt increases liabilities and has no effect on net position. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position.

General obligation refunding bond proceeds	(115,025,000)	
Principal payment to refunded bond escrow agent	101,065,000	
Bond premium on refunded bonds	(377,714)	
Debt principal repaid	<u>28,987,925</u>	14,650,211

In the governmental funds, interest on long-term debt is recorded as interest expense when due, whereas in the Statement of Activities it is accrued.

(533,195)

Amortization of bond issuance premiums reduce interest expense in the Statement of Activities but does not require the use of current financial resources and therefore does not affect the fund balance in the governmental funds.

8,481,022

Amortization of deferred charge on refunding is recognized as interest expense in the Statement of Activities but does not require the use of current resources and therefore does not affect the fund balance in the governmental funds.

12,847,308

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.

2,696

Vested compensated absences are accrued when earned in the Statement of Activities while in the governmental funds they are recorded when paid. This year, the amount earned of \$1,700,612 exceeded the amount paid of \$1,489,609.

(211,003)

The change in net position of the internal service funds are not included in the governmental funds but are reported in the Statement of Activities.

(386,883)

Change in net position of governmental activities

\$ 17,013,821

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FUND FINANCIAL STATEMENTS

BUDGET AND ACTUAL

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND – This fund accounts for the financial operations of the District that are not accounted for in any other fund. Principal sources of revenue are state school funding and property taxes. Primary expenditures are salaries for educational and support staff.

This fund accounts for all general operating revenues and expenditures by the District.

FEDERAL, STATE AND LOCAL PROGRAMS FUND – This fund accounts for resources and expenditures from federal, state and local grant programs.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGONSTATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Variance with Final Budget</u>	<u>Budget Basis</u>	<u>Actual Adjustments</u>	<u>GAAP Basis</u>
REVENUES					
Local sources					
Taxes	\$ 94,572,000	\$ 1,762,243	\$ 96,334,243	\$ -	\$ 96,334,243
Charges for services	1,113,941	(646,370)	467,571	-	467,571
Contributions	30,000	2,276	32,276	-	32,276
Interest earnings	1,305,000	(844,203)	460,797	-	460,797
Miscellaneous	737,000	(33,728)	703,272	-	703,272
Intergovernmental					
Intermediate sources	2,937,122	678,517	3,615,639	-	3,615,639
State sources	105,913,100	(1,092,229)	104,820,871	-	104,820,871
Federal sources	-	588,023	588,023	-	588,023
Total Revenues	206,608,163	414,529	207,022,692	-	207,022,692
EXPENDITURES					
Current					
Instruction	121,688,313	6,575,639	115,112,674	-	115,112,674
Supporting services	76,926,294	8,670,001	68,256,293	(10,776)	68,245,517
Community services	547,662	39,240	508,422	-	508,422
Facilities acquisition and construction	1,000	1,000	-	-	-
Operating contingency	25,517,454	25,517,454	-	-	-
Debt service	1,000	1,000	-	-	-
Capital outlay	-	-	-	10,776	10,776
Total Expenditures	224,681,723	40,804,334	183,877,389	-	183,877,389
REVENUES OVER (UNDER) EXPENDITURES	(18,073,560)	41,218,863	23,145,303	-	23,145,303
OTHER FINANCING SOURCES (USES)					
Transfers in	21,000	(4,000)	17,000	-	17,000
Transfers out	(6,146,000)	253,567	(5,892,433)	-	(5,892,433)
Total Other Financing Sources (Uses)	(6,125,000)	249,567	(5,875,433)	-	(5,875,433)
NET CHANGE IN FUND BALANCE	(24,198,560)	41,468,430	17,269,870	-	17,269,870
FUND BALANCE , Beginning of year	31,900,000	15,287,851	47,187,851	-	47,187,851
FUND BALANCE , End of year	\$ 7,701,440	\$ 56,756,281	\$ 64,457,721	\$ -	\$ 64,457,721

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - FEDERAL, STATE AND LOCAL PROGRAMS FUND
YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget</u>	<u>Actual</u>		<u>GAAP Basis</u>
				<u>Budget Basis</u>	<u>Adjustments</u>	
REVENUES						
Local sources						
Charges for services	\$ 154,514	\$ 154,514	\$ 131,599	\$ 286,113	\$ -	\$ 286,113
Contributions	1,346,313	1,346,313	193,824	1,540,137	-	1,540,137
Miscellaneous	2,911,197	2,911,197	(539,171)	2,372,026	-	2,372,026
Intergovernmental						
Intermediate sources	192,064	192,064	(73,726)	118,338	-	118,338
State sources	29,431,669	29,431,669	(15,901,183)	13,530,486	-	13,530,486
Federal sources	10,764,016	10,764,016	7,021,293	17,785,309	-	17,785,309
<i>Total Revenues</i>	44,799,773	44,799,773	(9,167,364)	35,632,409	-	35,632,409
EXPENDITURES						
Current						
Instruction	20,287,990	20,087,990	6,947,455	13,140,535	-	13,140,535
Supporting services	15,661,675	15,661,675	2,815,008	12,846,667	-	12,846,667
Community services	770,993	970,993	87,975	883,018	-	883,018
Facilities acquisition and construction	8,079,115	8,079,115	6,459,252	1,619,863	-	1,619,863
<i>Total Expenditures</i>	44,799,773	44,799,773	16,309,690	28,490,083	-	28,490,083
REVENUES OVER (UNDER) EXPENDITURES	-	-	7,142,326	7,142,326	-	7,142,326
NET CHANGE IN FUND BALANCE	-	-	7,142,326	7,142,326	-	7,142,326
FUND BALANCE, Beginning of year	-	-	-	-	-	-
FUND BALANCE, End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,142,326</u>	<u>\$ 7,142,326</u>	<u>\$ -</u>	<u>\$ 7,142,326</u>

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FUND FINANCIAL STATEMENTS

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

FIDUCIARY FUNDS

FIDUCIARY FUNDS – Fiduciary funds are used to account for assets held by the district as trustee or agent which provides principal and income which benefits specific individuals. This fund cannot be used to support general operations.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
JUNE 30, 2021

ASSETS

Current assets:	
Equity in pooled cash and investments	\$ 16,170,941
Accounts and other receivables	<u>3,225</u>
<i>Total Assets</i>	16,174,166

LIABILITIES

Current liabilities:	
Accounts and interest payable	85,299
Accrued payroll and related charges	1,925,077
Unearned revenue	<u>2,011,910</u>
<i>Total Liabilities</i>	4,022,286

NET POSITION

Unrestricted	<u>12,151,880</u>
<i>Total Net Position</i>	<u><u>\$ 12,151,880</u></u>

The accompanying notes are an integral part of the financial statements.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
GOVERNMENTAL ACTIVITIES
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

OPERATING REVENUES	
Interfund charges for services	\$ 33,689,529
Other reimbursements	142,666
	<hr/>
<i>Total Operating Revenues</i>	33,832,195
OPERATING EXPENSES	<hr/> 35,133,828
OPERATING LOSS	(1,301,633)
NONOPERATING REVENUES	
Interest income	35,587
	<hr/>
LOSS BEFORE TRANSFERS	(1,266,046)
TRANSFERS	
Transfers in	896,163
Transfers out	(17,000)
	<hr/>
<i>Total Transfers</i>	879,163
CHANGE IN NET POSITION	(386,883)
TOTAL NET POSITION, Beginning of year	<hr/> 12,538,763
TOTAL NET POSITION, End of year	<hr/> <hr/> \$ 12,151,880

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF CASH FLOWS - GOVERNMENTAL ACTIVITIES
PROPRIETARY FUNDS - INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 142,666
Receipts from interfund services provided	33,752,184
Payments to suppliers	(33,414,338)
Payments to employees	(512,134)
Payments to retirees	(975,819)
	<hr/>

Net Cash Used by Operating Activities (1,007,441)

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Transfers in from other funds	896,163
Transfers out to other funds	(17,000)
	<hr/>

Net Cash Provided by Noncapital Financing Activities 879,163

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	35,587
	<hr/>

Net Decrease in Cash and Cash Equivalents (92,691)

CASH AND CASH EQUIVALENTS, Beginning of year

16,263,632

CASH AND CASH EQUIVALENTS, End of year

\$ 16,170,941

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating income	\$ (1,301,633)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Increase in accounts and other receivables	(3,225)
Increase in accrued payroll and related charges	231,537
Increase in unearned revenue	65,880
	<hr/>

Total adjustments

294,192

Net cash used by operating activities

\$ (1,007,441)

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF NET POSITION
FIDUCIARY FUNDS -- CUSTODIAL FUNDS
JUNE 30, 2021

ASSETS

Equity in pooled cash and investments	<u>\$ 273,922</u>
<i>Total Assets</i>	273,922

LIABILITIES AND FUND BALANCES

Liabilities

Accounts payable	<u>40,200</u>
<i>Total Liabilities</i>	40,200

NET POSITION

Held for scholarships	<u>233,722</u>
<i>Total Net Position</i>	<u><u>\$ 233,722</u></u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS - CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Contributions from donors	<u>\$ 321,835</u>
Total additions	321,835
DEDUCTIONS	
Beneficiary payments on behalf of individuals	<u>88,113</u>
Total deductions	88,113
CHANGE IN NET POSITION	233,722
NET POSITION BEGINNING OF YEAR	<u>-</u>
NET POSITION END OF YEAR	<u><u>\$ 233,722</u></u>

NOTES TO THE FINANCIAL STATEMENTS

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EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Eugene School District 4J (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles. The District's significant accounting policies are described below.

A. Reporting Entity

Eugene School District 4J is a municipal corporation governed by an elected seven-member Board of Directors. Administrative officials are approved by the Board. The daily operation of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles, all activities of the District have been included in these financial statements.

The District has granted charters to five public charter schools: Ridgeline Montessori Public Charter School, The Village School, Network Charter School, Coburg Community Charter School and Twin Rivers Charter School. The District does not report these schools as component units of the District, as none qualify as a component unit as defined by GASB 14, 39 and 61. These public charter schools are legally separate, tax-exempt organizations governed by their own board of directors, and their financial statements may be obtained from their administrative offices.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District, except fiduciary activities. For the most part, eliminations have been made from the government-wide financial statements to minimize the double-counting of internal activities. For example, indirect expense allocations charged to individual funds have been eliminated in the statement of activities. Interfund services provided and used are not eliminated in the process of consolidation.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Depreciation expense for capital assets that can specifically be identified with a function are included in its direct expenses. Depreciation expense for "shared" capital assets (for example, a school building is used primarily for instruction, school administration, operation and maintenance of facilities, and school lunch services) are ratably included in the direct expenses of the appropriate functions. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include 1) charges for goods and services provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

The fund financial statements provide information about the District's funds including those of a fiduciary nature. Separate statements for each fund category (governmental, proprietary and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The *government-wide financial statements* are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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 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, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt and arbitrage rebates are recorded only when payment is due.

Property taxes, interest revenue and charges for services associated with the current fiscal period are all considered to be susceptible to accrual.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District except for those required to be accounted for in other funds.

The *Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt and pension debt of governmental funds.

The *Capital Projects Fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities.

The *Federal, State and Local Programs Fund* accounts for resources acquired and payments made for federal, state and local grants.

Additionally, the District reports the following fund types:

Internal Service Funds (Proprietary Funds) account for the insurance services and postemployment benefits provided to the other funds of the District.

Custodial Fund (Fiduciary Funds) account for privately funded scholarship programs.

The District reports unearned revenue on the balance sheets of the governmental funds. Unearned revenues arise when revenue does not meet both the measurable and available criteria for recognition in the current period. Revenues also arise when resources are received by the District before it has a legal claim to them, as when scholarship and grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both recognition criteria are met or when the District has a legal claim to the resources, the liability for unavailable or unearned revenue is removed from the balance sheet and revenue is recognized.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service funds are charges to other funds for insurance and postemployment retirement benefits. Operating expenses for the internal service funds include insurance premiums, salaries and benefits, supplies, materials, administrative expenses, and postemployment benefits. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The District maintains one fiduciary fund which is accounted for in the same manner as proprietary funds.

When both restricted and unrestricted resources are available for use, it is the District's plan to use restricted resources first, then unrestricted resources as they are needed.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues and expenses as of, and for the year ended, June 30, 2021. Actual results may differ from such estimates.

E. Assets, Liabilities and Deferred Outflows/Inflows of Resources

1. Cash and Investments

Oregon Revised Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States. Certain bonded obligations of Oregon municipalities, bank repurchase agreements, banker's acceptances, time certificates of deposit, corporate indebtedness, and the Oregon State Treasury's Oregon Short-Term Fund, which includes the Local Government Investment Pool. The district has placed further restrictions on authorized investments within School Board Policy DFA and Administrative Rule DFA-AR to manage portfolio risk and other investment concerns.

Investments are carried at amortized cost, which approximates fair value. During the year, the District's investments included deposits in financial institutions and the Oregon Short-Term Fund, all of which are authorized by Oregon law and district policy. For purposes of the statement of cash flows, the balance of equity in pooled cash and investments reflects amounts invested in the Oregon Short-Term Fund and financial institutions, and is considered to be cash.

The District is required by Oregon law to insure its deposits with financial institutions through federal depository insurance funds coverage or participation in the Oregon Public Funds Collateralization Program (PFCP) administered by the Oregon State Treasury. Financial institutions are authorized for use by the district annually through a resolution of the Board of Directors.

The Treasurer of the State of Oregon maintains the Oregon Short-Term Fund, of which the Local Government Investment Pool (LGIP) is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill and caution.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Interfund Receivables and Payables, Transfers and Loans

The receipt and payment of monies through one central checking account, as well as transfers between funds, result in interfund payables and receivables until cash is transferred from one fund to the other. These amounts represent current assets and liabilities and are reported as due to or due from other funds. Interfund loans are considered advances and are reported as an asset of the lending fund and as a liability of the borrowing fund.

3. Property Taxes Receivable

Ad valorem property taxes are levied on all taxable property as of July 1. Property taxes become a lien on July 1 for personal and real property. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are shown in the balance sheet of the governmental funds. Property taxes collected within approximately 60 days of fiscal year end are recognized as revenue, while the remaining amount of taxes receivable are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

4. Inventories

School operating supplies, gasoline and diesel, food and cafeteria supplies are stated at average cost. Commodities received from the United States Department of Agriculture (USDA) are recorded at cost using the first-in/ first-out (FIFO) method. The cost of all inventories is recorded as expenditures when consumed rather than purchased (consumption method). Accordingly, inventories are considered a resource available for expenditure and included in the fund balance of the applicable funds.

5. Pension and Pension Liabilities

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (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.

6. Capital Assets

Capital assets, which include grounds and improvements, buildings, construction in progress, intangibles, equipment and vehicles are reported in the government-wide financial statements. The District defines capital assets as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Assets that are purchased or constructed are recorded at historical cost where historical records are available or estimated historical cost where no historical records exist. Donated capital assets are recorded at acquisition value at the date of donation.

Maintenance and equipment replacements of a routine nature and repairs that do not add to the value of an asset or materially extend an asset's useful life are charged to expenditures as incurred and not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Improvements, buildings, equipment and vehicles of the District are depreciated using the straight-line method over the following estimated lives:

<u>Assets</u>	<u>Years</u>
Buildings	60
Portable buildings, building improvements	20-30
Site improvements	20-30
Custodial, kitchen, grounds equipment	15
School buses, passenger cars, vans and pickups	10
Trucks, trailers, miscellaneous vehicles	10
Miscellaneous equipment	10
Intangibles	10
Computer equipment	5

At the inception of a lease, an expenditure and other financing source are recognized at the net present value of future minimum lease payments in the governmental fund from which lease payments will be made. Subsequent lease payments are recorded as expenditures in the appropriate governmental fund on the due date.

7. Long-term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period incurred.

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

Repayments of capital lease obligations are recorded in the Capital Equipment Reserve Fund (a sub-fund of the Capital Projects Fund). Payments of postemployment benefit obligations are recorded in the Postemployment Benefits Fund.

8. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet will report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position/fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

The District has several items that arise only under a full accrual basis of accounting that qualify for reporting in this category. The statement of net position reports one type related to the net OPEB liability, one type related to the net PERS pension liability, one type related to a stipend pension liability and one type related to bond refunding. These amounts are deferred and recognized as an out flow of resources in the period that the amounts become available.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to liabilities, the statement of net position and balance sheet will report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position/fund balance 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 several items that arise for reporting in this category. The balance sheet reports unavailable revenues from one source: property taxes. The statement of net position reports two types related to the net OPEB liability, one type related to the stipend pension liability and one type related to the net PERS pension liability. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

F. Governmental Fund Balances

In the governmental financial statements, fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental Fund type fund balances are classified as follows:

Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Resources in nonspendable form include inventories, prepaids and deposits, and assets held for resale.

Restricted – Amounts that can be spent only for specific purposes when the constraints placed on the use of these resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes determined by a formal action, a formally signed resolution, of the Board of Directors. The Board of Directors is the highest level decision making authority. The formal action may be performed at any time and consists of an affirmative vote of a majority of the Board to approve, modify or rescind a motion to commit funds.

Assigned – Amounts that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the Board of Directors approves which resources should be "reserved" during the adoption of the annual budget. The District's Director of Financial Services uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the District's Annual Financial Report.

Unassigned – All amounts not included in other spendable classifications. This residual classification represents fund balance that has not been restricted, committed, or assigned within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

In governmental funds, the District's plan is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Fund Balance

School Board policy DI mandates that the District maintain a 5.0 percent minimum ending fund balance in the General Fund. As of June 30, 2021, the General Fund ending fund balance is \$64,457,721 that represents a 31.1 percent ending fund balance, exceeding the targeted 5.0 percent minimum.

Minimum fund balance policy DI - The Board has adopted a policy to maintain a minimum ending fund balance in the General Fund in order to provide stable services and employment and to offset cyclical or unforeseen variations in revenues and expenditures without borrowing. The Board-established minimum fund balance is five percent of current year annual operating revenues excluding transfers between funds. When the Board decides to allow a temporary reduction in the minimum ending fund balance, the Board will adopt a plan to rebuild it to the targeted five percent level within five years.

The seven-member Board of Directors is the policy-making body of the school district. The Board derives its legal authority from the statutes of the State of Oregon.

H. Grant and Scholarship Revenue

Unreimbursed grant expenditures due from grantor agencies are reflected in the governmental fund financial statements as receivables and revenues. Cash received from grantor agencies in excess of related grant expenditures is reflected in the ending fund balance in the balance sheet. USDA commodity inventory is recorded at the assigned value and is recognized as revenue and expenditures when used.

Scholarship contributions are recorded as revenue when awarded in accordance to donor requirements. Cash received from scholarship donations not yet awarded are reflected in the Custodial Fund ending fund balance in the statement of net position.

I. Retirement Plans

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement Fund (OPERF), administered by the Oregon Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan, and are charged as expenses/expenditures.

The District also offers its employees access to various tax deferred annuity plans established pursuant to Section 403(b) of the Internal Revenue Code.

J. Other Postemployment Benefits

The District currently maintains one single-employer early retirement supplement program which provides for payments of stipends to qualified employees. In addition, eligible District employees who elect retirement are entitled to participate in the District's group medical insurance plan as provided by Oregon Revised Statutes.

K. Compensated Absences

Compensated absences for vacation pay are reported in the governmental fund types only if they have matured. Accumulated sick pay does not vest and is, therefore, recorded when leave is taken.

L. Fair Value Inputs and Methodologies and Hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

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

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

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

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

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgeting and Appropriations

A budget is prepared annually for the governmental, proprietary and fiduciary funds in accordance with legal requirements set forth under Oregon Local Budget Law. All funds are budgeted on the modified accrual basis of accounting.

Expenditures are controlled by appropriations adopted by resolution of the Board of Directors. The legal level of appropriations is at the major program category level (Instruction, Supporting Services, Enterprise and Community Services, Facilities Acquisition, Debt Service, Transfers, and Operating Contingency) and lapses at the end of each fiscal year. The Board of Directors can, by resolution, transfer appropriations between existing appropriation categories and increase appropriations to allow expenditure of unexpected revenues received during the year. Management can transfer appropriations within a major program category. During the year ended June 30, 2021, no additional appropriations were. Final budget amounts include the original budget and transfers. Budget expenditures were within authorized appropriations for the year ended June 30, 2021.

B. Economic Dependency

The District received General Fund revenue of \$207,022,692. Of this amount, \$104,820,871 comes from agencies within the State of Oregon. Due to the significance of this reported revenue source, the District is considered to be economically dependent on the State of Oregon.

C. Budgetary Basis Accounting

The District accounts for certain transactions on a budgetary basis which differs from GAAP basis. A description of the principal differences between the budgetary basis and GAAP in recording and reporting transactions follows:

	<u>Budgetary Basis</u>	<u>GAAP Basis</u>
USDA Commodity Inventory	USDA commodity inventory is recorded at cost when received and the assigned value is recognized as revenue and expenditures when used.	Revenue is recognized for the difference in cost and assigned value when commodities are received.
Properties acquired by long-term financing such as from capital leases or installment contracts	Only the current year's payment is recorded as a capital outlay expenditure of the fund in which payments are budgeted.	The net present value of the total stream of payments is recorded in the fund from which payment will be made as an expenditure in the year of acquisition with a corresponding offset to other financing sources. Subsequent payments on the obligations are recorded as debt service expenditures.
Classification of expenditures by character	The character of expenditures (current expenditures, capital outlay, and debt service) is reported at the object level. Budgets and appropriations are made for each major function.	Expenditures are classified and reported by character (current expenditures, capital outlay and debt service) within the financial statements.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The District maintains a cash and investment pool that is available for use by all funds, except the Student Body Fund. Each fund's portion of this pool is displayed on the governmental balance sheet as "equity in pooled cash and investments." The deposits and investments of the Student Body Fund are held separately from those of other District funds and are displayed as "cash and investments." Cash and investments are comprised of the following at June 30, 2021:

	Carrying	
Cash and Deposits	\$ 231,388,749	
Investments	38,966,365	
	<u>\$ 270,355,114</u>	
Equity in Pooled Cash and Investments - Governmental Funds, Balance Sheet	\$ 101,758,968	
Cash and Investments-Government Funds, Balance Sheet	152,151,283	
Equity in Pooled Cash and Investments		
Internal Service Fund, Statement of Net Position	16,170,941	
Fiduciary Fund, Statement of Net Position	<u>273,922</u>	
	<u>\$ 270,355,114</u>	
Deposits	Carrying	Bank Balance
Pooled demand deposits	\$ 231,385,294	\$ 235,303,780
Special revenue funds demand and savings deposits	3,455	135,955
Total Deposits	<u>\$ 231,388,749</u>	<u>\$ 235,439,735</u>

Custodial Credit Risk – Deposits

In the case of deposits, custodial credit risk is the risk that the District's deposits may not be returned to the District in the event of a bank failure. The District's deposits with financial institutions are insured up to \$250,000 per institution by the Federal Deposit Insurance Corporation (FDIC). To provide additional security required and authorized by Oregon Revised Statutes (ORS), Chapter 295, deposits above insurance limits are covered by collateral held in a multiple financial institution collateral pool administered by the Oregon State Treasurer.

At year-end, bank balances of \$644,593 were insured by FDIC. Funds not covered by FDIC insurance are covered by the Oregon State Treasury Collateral Pool. At June 30, 2021, the District's net carrying amount of deposits was \$231,388,749 and the bank balance was \$235,439,735.

Investments

As of June 30, 2021, the District held the following investments and maturities:

	Carrying Amount	Weighted Average Maturity in Years	% of Investment Portfolio
Local Government Investment Pool	<u>\$ 38,966,365</u>	<u>0.614</u>	<u>100.00%</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

The Oregon State Treasury invests the Oregon Short Term Fund (OSTF) of which the Local Government Investment Pool (LGIP) is a part. Participation in the LGIP is voluntary for local governments. The LGIP was created to offer a short-term investment alternative for Oregon local governments and is not registered with the U.S. Securities and Exchange Commission. Pool investments are governed by the OSTF portfolio rules, which are approved by the Oregon Investment Council. The portfolio of rules are available on Oregon State Treasury's website at www.Oregon.Gov/Treasury.

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. The District measures these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

As of June 30, 2021, the fair value of the District's deposits with the LGIP was equal to 100.40% of the District's account balance (pool shares). Additional information related to pool investment and account is contained with the OSTF audited financial statements at www.Oregon.Gov/Treasury.

With the exception of pass-through funds, the maximum amount of pool investments to be placed in the Local Government Investment Pool is limited by Oregon Statute. Per statute, the limit increases annually proportionate to the U.S. City Average Consumer Price Index. The limit was \$50,442,000 at June 30, 2021. The limit can be temporarily exceeded for ten business days and does not apply to either pass-through funds or to funds invested on behalf of another governmental unit.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that, in the event of a transactional counterparty failure, the District will not be able to recover the value of an investment in the possession of an outside party. The District minimizes custodial credit risk by pre-qualifying any financial institutions, broker/dealers and advisors with which the District will do business. All securities, except for the District's investment in the Local Government Investment Pool which is not evidenced by securities, are required to be held by an independent third-party safekeeping institution selected by the District, and must be evidenced by safekeeping receipts in the District's name. District policy DFA "Investment of Funds" was revised in January 2018 and is supported by a detailed administrative rule regarding investment activities (DFA-AR) designed to minimize custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. State of Oregon statutes (ORS 294.035, 294.040 and 294.810) restrict the types of investments in which the District may invest. Authorized investments include obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, corporate indebtedness, and the Oregon State Treasury's Oregon Short Term Fund (which includes the Local Government Investment Pool). District policy DFA "Investment of Funds" was readopted in January of 2018 and is supported by a detailed administrative rule regarding investment activities (DFA-AR) designed to minimize credit risk. The Oregon Short Term Fund (which includes the Local Government Investment Pool) is not rated for credit risk.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

A. Cash and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet the cash requirement for ongoing operations, thereby avoiding the need to sell securities in the open market, and investing operating funds primarily in the Local Government Investment Pool (LGIP). Operating funds may be invested in the LGIP to the extent permitted by ORS 294.810. Excess amounts are invested in adherence with the portfolio maturity constraints listed below:

<u>Maturity Constraints</u>	<u>Minimum % of Operating Funds</u>
Under 3 months	25% or three months estimated operating expenditures
Under 6 months	50%
Under 1 year	75%
Under 18 months	100%

District policy DFA "Investment of Funds" and the related administrative rule regarding investment activities (DFA-AR) address liquidity and interest rate risk.

Concentration of Credit Risk

The District minimizes concentration of credit risk, which is the risk of loss attributed to the magnitude of the District's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. The District maintains policy DFA "Investment of Funds" and a detailed administrative rule regarding investment activities including portfolio exposure limits. Specific investment types shall not exceed the percentages of the total investment portfolio as indicated below:

<u>Issue Type</u>	<u>Maximum % Holdings</u>
US Treasury Obligations	100%
US Agency Securities	100%
Per Agency (Senior Obligations Only)	100%
Oregon Short Term Fund	Maximum allowed per ORS 294.810
Time Deposits/Savings Accounts/Certificates of Deposit	50%
Per Institution	25%

Foreign Currency Risk

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

B. Accounts and Other Receivables

Accounts and other receivables consist primarily of claims for reimbursement of costs under various federal and state grant programs and interest on investments.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Interfund Receivables, Payables, and Transfers

The composition of due to/due from balances as of June 30, 2021 is as follows:

	<u><i>Due to Other Funds</i></u>	<u><i>Due from Other Funds</i></u>
General Fund	\$ 2,061,335	\$ 8,627,881
Debt Service Fund	-	2,061,335
Capital Projects Fund	3,440,376	-
Federal, State and Local Programs Fund	4,548,181	-
Other Governmental Funds	639,324	-
Total	<u>\$ 10,689,216</u>	<u>\$ 10,689,216</u>

Interfund receivables and payables (Due to / Due from Other Funds) arise during normal processing of receipts and disbursements for all funds through a single checking account and do not represent interfund loans.

The interfund transfers during the year ended June 30, 2021 are as follows:

	<u><i>Transfer in</i></u>	<u><i>Transfer out</i></u>
General Fund	\$ 17,000	\$ 5,892,433
Capital Projects Fund	2,250,000	-
Other Governmental Funds	2,746,270	-
Internal Service Funds	896,163	17,000
Total	<u>\$ 5,909,433</u>	<u>\$ 5,909,433</u>

During the year, transfers from the General Fund to other governmental funds are made 1) in support of risk management operations, 2) as transfers to maintenance, transportation, curriculum, and technology reserves, and 3) as negotiated transfers to employee group insurance reserves. Transfers from the Internal Service Funds are negotiated transfers from the Insurance Reserve Fund to the General Fund.

Further, during the year ended June 30, 2021, the District made the following one-time transfers:

1. A transfer of \$746,270 from the General Fund to the Nutrition Services Fund to contribute to Nutrition Services operations.
2. A transfer of \$17,000 from the Insurance Reserve Fund to the General Fund as negotiated by employee groups for ongoing compensation and benefit increases.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Inventories

Inventory balances at June 30, 2021 are as follows:

General Fund

Instructional supplies and materials	\$ 85,371
Gasoline and diesel	40,221
<i>Total General Fund</i>	<u>125,592</u>

Other Governmental Funds

Nutrition Services	
Value of commodities on hand from the U.S. Department of Agriculture	110,560
Other nutritional services food ¹	482,727
<i>Total Other Governmental Funds</i>	<u>593,287</u>

<i>Total Inventories</i>	<u><u>\$ 718,879</u></u>
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¹Beginning in July 2019, the Eugene School District 4J resumed self-operations of the Nutrition Services program as approved by the Board of Directors. Food inventories were previously owned by an outsourced food service management company. With self-operations, food inventories are now owned by the district and recorded in the financial records.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

E. Capital Assets

At June 30, 1985, all District-owned assets were inventoried by the District and were restated at estimated historical cost (the assets restated were primarily real estate and equipment purchased prior to April 30, 1958). Assets purchased after June 30, 1985, are recorded at cost.

At June 30, 2021, the District reevaluated the useful life of capital assets and made changes to align with other government entities. Additional adjustments recognized in fiscal year 2021 includes \$619,974 in buildings and improvements in prior years moved to athletic fields \$45,553, equipment \$568,521 and vehicles \$5,900. These changes are reflected in the adjustments column in the chart below. The District's capitalization level is \$5,000.

Included in capital assets are assets leased under capital lease agreements. The principal amount outstanding on these lease agreements as of June 30, 2021, is \$287,360.

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance June 30, 2020	Additions	Reductions	Adjustments	Balance June 30, 2021
Capital assets not being depreciated:					
Land	\$ 2,020,334	\$ -	\$ -	\$ -	\$ 2,020,334
Construction in progress	20,068,354	36,938,031	(4,395,756)	-	52,610,629
<i>Total capital assets not being depreciated</i>	<u>22,088,688</u>	<u>36,938,031</u>	<u>(4,395,756)</u>	<u>-</u>	<u>54,630,963</u>
Capital assets being depreciated:					
Athletic field improvements	15,390,737	1,929,448	-	45,553	17,365,738
Buildings and improvements	413,951,200	4,625,614	(4,796,014)	(619,974)	413,160,826
Equipment	16,748,610	265,599	(8,644)	568,521	17,574,086
Vehicles	15,410,199	816,549	(98,841)	5,900	16,133,807
Intangibles	2,617,545	-	-	-	2,617,545
<i>Total capital assets being depreciated</i>	<u>464,118,291</u>	<u>7,637,210</u>	<u>(4,903,499)</u>	<u>-</u>	<u>466,852,002</u>
Accumulated depreciation for:					
Athletic field improvements	(11,868,164)	(592,632)	-	(1,448,940)	(13,909,736)
Buildings and improvements	(191,571,868)	(10,318,637)	3,064,893	(7,840,723)	(206,666,335)
Equipment	(14,515,928)	(561,085)	8,644	(301,865)	(15,370,234)
Vehicles	(9,437,593)	(1,153,812)	98,841	(297,034)	(10,789,598)
Intangibles	(2,617,545)	(261,755)	-	789,497	(2,089,803)
<i>Total accumulated depreciation</i>	<u>(230,011,098)</u>	<u>(12,887,921)</u>	<u>3,172,378</u>	<u>(9,099,065)</u>	<u>(248,825,706)</u>
<i>Total capital assets being depreciated, net</i>	<u>234,107,193</u>	<u>(5,250,711)</u>	<u>(1,731,121)</u>	<u>(9,099,065)</u>	<u>218,026,296</u>
Governmental activities					
<i>capital assets, net</i>	<u>\$ 256,195,881</u>	<u>\$ 31,687,320</u>	<u>\$ (6,126,877)</u>	<u>\$ (9,099,065)</u>	<u>\$ 272,657,259</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

E. Capital Assets (Continued)

Depreciation expense was charged to functions of the governmental activities of the District as follows:

Direct classroom services	
Regular instruction	\$ 10,548,541
Special programs	2,551,590
Total direct classroom services	<u>13,100,131</u>
Classroom support services	
Extracurricular activities	2,404,397
Student support	1,021,778
Libraries, curriculum and staff development	387,944
School administration	1,847,067
Community services	82,092
Total classroom support services	<u>5,743,278</u>
Building support services	
Facilities operation and maintenance	337,300
Student transportation	1,429,104
Computing and information services	335,319
Warehouse and purchasing	47,245
Total building support services	<u>2,148,968</u>
Central support services	
Executive administration	24,127
Financial services	77,260
Human resources/employee insurance benefits	73,519
Communications and intergovernmental relations	16,635
Total central support services	<u>191,541</u>
Nutrition services	<u>803,068</u>
Total depreciation expense, governmental activities	<u>\$ 21,986,986</u>

Construction Commitments

The District has active construction projects as of June 30, 2021. As of the end of the fiscal year, the District is committed under various accepted bid agreements and contracts for approximately \$127,398,615 for goods, services, and construction of facilities. Construction projects include rebuilding one high school and two elementary schools.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Capital Leases

The District has entered into lease agreements as lessee for financing the acquisition of buses for student transportation. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The value of buses currently under lease is \$2,031,518, with accumulated depreciation of \$1,865,034 and a net book value of \$166,484 as of June 30, 2021.

Obligations of the District's governmental activities under capital leases at June 30, 2021, were as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 217,041	\$ 5,506	\$ 222,547
2023	70,319	1,309	71,628
Total lease payments	<u>\$ 287,360</u>	<u>\$ 6,815</u>	<u>\$ 294,175</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-term Debt

The following is a summary of long-term debt transactions of governmental activities during the year ended June 30, 2021:

	Principal Issued	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Amounts Due in One Year
General obligation bonds:						
2011 Series	\$ 34,997,258	\$ 27,042,258	\$ -	\$ (7,915,000)	\$ 19,127,258	\$ -
2012 Series Ref.	37,405,000	21,005,000	-	(17,210,000)	3,795,000	3,795,000
2013 Series	39,996,054	31,403,143	-	(20,245,000)	11,158,143	3,110,000
2014 Series	80,000,000	74,350,000	-	(66,580,000)	7,770,000	2,310,000
2016 Series	39,750,000	28,930,000	-	(2,480,000)	26,450,000	2,655,000
2017 Series	45,255,000	42,925,000	-	(520,000)	42,405,000	615,000
2019 Series	150,000,000	143,295,000	-	(8,510,000)	134,785,000	-
2020 Series Ref.	115,025,000	-	115,025,000	(3,105,000)	111,920,000	3,040,000
Total G.O. bonds	542,428,312	368,950,401	115,025,000	(126,565,000)	357,410,401	15,525,000
2004 Pension bonds	53,435,000	35,875,000	-	(3,275,000)	32,600,000	3,680,000
Total bonds	595,863,312	404,825,401	115,025,000	(129,840,000)	390,010,401	19,205,000
Issuance premiums:						
2011 Series	-	100,948	-	(100,948)	-	-
2012 Series Ref.	-	1,412,252	-	(1,012,549)	399,703	-
2013 Series	-	1,504,749	-	(1,045,409)	459,340	-
2014 Series	-	5,430,335	-	(4,657,459)	772,876	-
2016 Series	-	1,189,376	-	(220,812)	968,564	-
2017 Series	-	4,532,166	-	(429,969)	4,102,197	-
2019 Series	-	13,001,973	-	(980,271)	12,021,702	-
2020 Series	-	-	377,714	(33,605)	344,109	-
Total issuance premiums	-	27,171,799	377,714	(8,481,022)	19,068,491	-
Total bonds, net of issuance premiums	595,863,312	431,997,200	115,402,714	(138,321,022)	409,078,892	19,205,000
Capital lease obligation	2,031,518	500,285	-	(212,925)	287,360	217,042
Total	\$597,894,830	\$432,497,485	\$ 115,402,714	\$(138,533,947)	\$ 409,366,252	\$19,422,042

The general obligation bonds are paid from general property tax revenues from the Debt Service Fund. Federal arbitrage restrictions apply to substantially all debt. General obligation bonds have been issued for capital projects.

General Obligation Bonds

The District's General Obligation Bond principal and interest payments are guaranteed under the Oregon School Bond Guaranty (OSBG) program. Article XI-K of the Constitution of the State of Oregon allows the State to guarantee the general obligation bonded indebtedness of school districts, education service districts, and community college districts in order to secure lower interest costs on general obligation bonds of such districts. Payment of principal and interest on bonds when due is guaranteed by the full faith and credit of the State under the provisions of the Oregon School Bond Guaranty Act – Oregon Revised Statutes (ORS) 328.321 to 328.356.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-term Debt (Continued)

The Debt Management Division of the Office of the State Treasurer administers the OSBG program. If the District were to fail to transfer sufficient moneys to meet a scheduled debt service payment to the bond paying agent at least 15 days before the payment due date, the Treasurer's Office would step in to make the required transfer on or before the scheduled payment date. The Treasurer's Office would then seek to recover from the District the amount transferred by:

- i) intercepting any payments from the General Fund, the State School Fund, the income of the Common School Fund and any other source of operating moneys provided by or through the State to the District, and
- ii) exercising the rights of a secured creditor in any money or assets pledged by the District to secure its reimbursement obligation to the State.

The authority of the Treasurer's Office to intercept payments under the OSBG Act has priority over all claims against money provided by the State to the District, including any claim based on a funds diversion agreement under ORS 238.698.

2004 Pension Bonds

Bond proceeds of the pension bonds were paid to the Oregon Public Employees Retirement System (OPERS) and placed in a separate investment account (a "side account") for the benefit of the District. The investment earnings of this account reduce the amount due to OPERS by the District, resulting in a reduction of the OPERS rate charge against covered District payroll.

Unlike the District's general obligation bonds, the 2004 pension bonds are not covered under the OSBG program. The OSBG does not guarantee payment of principal, premium or interest on pension bonds or other debt that is not a voter-approved general obligation bond.

An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of the District's State School Fund support is withheld on a monthly basis and provided to the Series 2004 Trustee ("Trustee") for payment of bond principal and interest. The Series 2004 Pension Bonds are limited tax bonds and pension bond payments are not subject to acceleration even in default. In the event of a default by one or more issuers of the series, the Trustee may exercise any remedy available at law or in equity; however, each series 2004 issuer is responsible solely for its own pension bond payments and related fees or charges.

The District's obligations under the 2004 pension bond issuance shall terminate if and when the following has occurred:

- 1. Prepayment in full of the District's Series 2004 Pension Bonds
- 2. Legal defeasance of the District's Series 2004 Pension Bond obligations

Capital Lease Obligations

The capital lease obligations for transportation equipment are paid from the state transportation grant through the Capital Equipment Reserve Fund. Capital leases have been issued to finance the purchase of buses for student transportation.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-term Debt (Continued)

General obligation bonds - 2011 Series, future payments due in annual installments of zero to \$15,000,000 plus interest, paid semi-annually at 4.5% to 4.75% through June 15, 2031.	\$ 19,127,258
General obligation bonds - 2012 Refunding Series, future payment of \$3,795,000 plus interest at 5.0% due June 15, 2022.	3,795,000
General obligation bonds - 2013 Series, future payments due in annual installments of \$1,518,545 to \$3,355,000 plus interest, paid semi-annually at 4.25% to 5.0% through June 15, 2028.	11,158,143
General obligation bonds - 2014 Series, future payments due in annual installments of \$2,310,000 to \$2,875,000 plus interest, paid semi-annually at 5.0% through June 15, 2024.	7,770,000
General obligation bonds - 2016 Series, future payments due in annual installments of \$2,655,000 to \$4,010,000 plus interest, paid semi-annually at 2.0% to 3.0% through June 15, 2029.	26,450,000
General obligation bonds - 2017 Series, future payments due in annual installments of \$615,000 to \$7,180,000 plus interest, paid semi-annually at 3.0% to 5.0% through June 15, 2037.	42,405,000
General obligation bonds - 2019 Series, future payments due in annual installments of \$0 to \$22,855,000 plus interest, paid semi-annually at 3.0% to 5.0% through June 15, 2039.	134,785,000
General obligation bonds - 2020 Refunding Series, future payments due in annual installments of \$3,040,000 to \$12,100,000 plus interest, paid semi-annually at 0.6% to 2.0% through June 15, 2034.	111,920,000
Pension obligation bonds - 2004 Series, future payments due in annual installments of \$3,295,000 to \$6,220,000 plus interest, paid semi-annually at 5.47% to 5.53% through June 30, 2028.	32,600,000
Issuance premiums - 2012 Refunding bond, amortized semi-annually through June 15, 2022.	399,703
Issuance premiums - 2013 Series bond, amortized semi-annually through June 15, 2028.	459,340
Issuance premiums - 2014 Series bond, amortized semi-annually through June 15, 2024.	772,876
Issuance premiums - 2016 Series bond, amortized semi-annually through June 15, 2029.	968,564
Issuance premiums - 2017 Series bond, amortized semi-annually through June 15, 2037.	4,102,197
Issuance premiums - 2019 Series bond, amortized semi-annually through June 15, 2039.	12,021,702
Issuance premiums - 2020 Refunding bond, amortized semi-annually through June 15, 2034.	344,109
Capital lease obligations - total of minimum lease payments for all capital leases, through July 30, 2022.	287,360
<i>Total</i>	<u>\$ 409,366,252</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-term Debt (Continued)

Total debt service expenditures (excluding postemployment benefits) for the year ended June 30, 2021 consist of the following:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Debt Service Fund			
General obligation serial bonds - 2011	\$ 2,540,000	\$ 781,200	\$ 3,321,200
General obligation refunding bonds - 2012	3,420,000	360,750	3,780,750
General obligation serial bonds - 2013	2,875,000	467,000	3,342,000
General obligation serial bonds - 2014	2,050,000	491,000	2,541,000
General obligation serial bonds - 2016	2,480,000	778,187	3,258,187
General obligation serial bonds - 2017	520,000	1,793,850	2,313,850
General obligation serial bonds - 2019	8,510,000	5,613,282	14,123,282
General obligation refunding bonds - 2020	3,105,000	1,125,316	4,230,316
Subtotal	<u>25,500,000</u>	<u>11,410,585</u>	<u>36,910,585</u>
Pension obligation serial bonds - 2004	<u>3,275,000</u>	<u>1,977,707</u>	<u>5,252,707</u>
Total Debt Service Fund	28,775,000	13,388,292	42,163,292
Capital Projects Fund			
Capital lease payments	<u>212,925</u>	<u>9,624</u>	<u>222,549</u>
Total of All Funds	<u>\$ 28,987,925</u>	<u>\$ 13,397,916</u>	<u>\$ 42,385,841</u>

No interest costs were capitalized during the year.

Bond Issuances and Remaining Authorizations

In November 2018, District voters approved the issuance of general obligation bonds totaling \$319.3 million, \$150 million of which were issued in April 2019, and the remaining \$169.3 million of which are expected to be issued in June 2022 and June 2023.

Bond Issuances and Remaining Authorizations

In April 2019, the District issued \$150,000,000 in General Obligation Bonds, Series 2019. The interest rate is fixed at rates ranging from 3.0% and 5.0%. Interest payments on the bonds are payable semiannually in June and December, beginning December 2019. The bonds mature on June 15, 2039 with principal payments due annually on June 15th. The bonds were issued at a premium of \$14,225,465, which is being amortized over the life of the bonds.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-term Debt (Continued)

Future bond maturities and debt service to maturity are as follows:

Year Ending June 30	Bonds - 2020 Refunding		Bonds - 2019 Series		Bonds - 2017 Series		Bonds - 2016 Series		Bonds - 2014 Series	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 3,040,000	\$ 1,438,322	\$ -	\$ 5,188,037	\$ 615,000	\$ 1,767,850	\$ 2,655,000	\$ 703,788	\$ 2,310,000	\$ 388,500
2023	7,240,000	1,377,523	-	5,188,037	715,000	1,737,100	2,835,000	624,137	2,585,000	273,000
2024	8,530,000	1,232,722	-	5,188,037	830,000	1,701,350	2,995,000	567,437	2,875,000	143,750
2025	12,100,000	1,181,543	-	5,188,037	950,000	1,659,850	3,190,000	477,587	-	-
2026	6,415,000	1,096,842	4,150,000	5,188,037	1,570,000	1,612,350	3,400,000	381,888	-	-
2027	6,695,000	1,035,900	4,635,000	4,980,537	1,745,000	1,533,850	3,580,000	313,887	-	-
2028	6,985,000	965,602	5,155,000	4,748,787	1,935,000	1,446,600	3,785,000	224,387	-	-
2029	10,325,000	885,275	5,705,000	4,491,037	2,165,000	1,369,200	4,010,000	120,300	-	-
2030	10,795,000	756,213	6,295,000	4,205,787	6,610,000	1,282,600	-	-	-	-
2031	11,280,000	610,480	6,930,000	3,891,038	7,180,000	952,100	-	-	-	-
2032	9,080,000	452,560	3,305,000	3,613,838	2,520,000	593,100	-	-	-	-
2033	9,495,000	320,900	3,645,000	3,481,638	2,740,000	467,100	-	-	-	-
2034	9,940,000	168,980	3,965,000	3,372,288	2,920,000	384,900	-	-	-	-
2035	-	-	14,415,000	3,253,338	3,105,000	297,300	-	-	-	-
2036	-	-	15,520,000	2,676,738	3,300,000	204,150	-	-	-	-
2037	-	-	16,685,000	2,055,938	3,505,000	105,150	-	-	-	-
2038	-	-	21,525,000	1,388,538	-	-	-	-	-	-
2039	-	-	22,855,000	742,788	-	-	-	-	-	-
Total	\$ 111,920,000	\$ 11,522,862	\$ 134,785,000	\$ 68,842,475	\$ 42,405,000	\$ 17,114,550	\$ 26,450,000	\$ 3,413,411	\$ 7,770,000	\$ 805,250

Sinking Fund for Series 2011B

Series B of the 2011 General Obligation Bond (Qualified School Construction Bond) requires bond principal of \$15,000,000 to be paid in-full at the end of the bond term on June 15, 2028. Beginning in 2023, levied tax revenues will be set aside in a sinking fund to meet this obligation. Principal amounts noted below include sinking fund deposits to be held until June 15, 2028 when the full principal amount is due.

Series 2011 B levied and put into a sinking fund	
6/15/2023	6/15/2023 \$ 100,000
6/15/2024	6/15/2024 2,975,000
6/15/2025	6/15/2025 3,020,000
6/15/2026	6/15/2026 2,880,000
6/15/2027	6/15/2027 2,970,000
6/15/2028	6/15/2028 3,055,000
	\$ 15,000,000

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-term Debt (Continued)

Bonds - 2013 Series		Bonds - 2012 Refunding		Bonds - 2011 Series		Bonds - 2004 Pension		Require- ments	Total	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest
\$ 3,110,000	\$ 323,250	\$ 3,795,000	\$ 189,750	\$ -	\$ 705,000	\$ 3,680,000	\$ 1,800,104	\$ 31,709,601	\$ 19,205,000	\$ 12,504,601
3,355,000	167,750	-	-	-	705,000	4,110,000	1,598,698	32,511,245	20,840,000	11,671,245
-	-	-	-	-	705,000	4,580,000	1,371,497	30,719,793	19,810,000	10,909,793
-	-	-	-	-	705,000	5,085,000	1,118,314	31,655,331	21,325,000	10,330,331
1,611,288	1,592,412	-	-	-	705,000	5,630,000	837,216	34,190,033	22,776,288	11,413,745
1,563,310	1,730,390	-	-	-	705,000	6,220,000	525,989	35,263,863	24,438,310	10,825,553
1,518,545	1,880,155	-	-	15,000,000	705,000	3,295,000	182,148	47,826,224	37,673,545	10,152,679
-	-	-	-	1,430,517	1,734,483	-	-	32,235,812	23,635,517	8,600,295
-	-	-	-	1,375,140	1,879,860	-	-	33,199,600	25,075,140	8,124,460
-	-	-	-	1,321,601	2,033,399	-	-	34,198,618	26,711,601	7,487,017
-	-	-	-	-	-	-	-	19,564,498	14,905,000	4,659,498
-	-	-	-	-	-	-	-	20,149,638	15,880,000	4,269,638
-	-	-	-	-	-	-	-	20,751,168	16,825,000	3,926,168
-	-	-	-	-	-	-	-	21,070,638	17,520,000	3,550,638
-	-	-	-	-	-	-	-	21,700,888	18,820,000	2,880,888
-	-	-	-	-	-	-	-	22,351,088	20,190,000	2,161,088
-	-	-	-	-	-	-	-	22,913,538	21,525,000	1,388,538
-	-	-	-	-	-	-	-	23,597,788	22,855,000	742,788
\$11,158,143	\$ 5,693,957	\$ 3,795,000	\$ 189,750	\$19,127,258	\$10,582,742	\$32,600,000	\$ 7,433,966	\$515,609,364	\$390,010,401	\$125,598,963

Defeased General Obligation Bonds

In prior years, the District defeased general obligation bonds outstanding by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old obligations. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. At June 30, 2021, \$129,980,000 of general obligation bonds defeased are still outstanding.

2020 Advanced Refunding

On September 15, 2020, the District issued \$115,025,000 in general obligation bonds with a true interest cost of 1.33% to advance refund portions of the outstanding 2011A, 2012 Ref, 2013A and 2014 series bonds with a par value of \$101,065,000 and an average coupon rate of 4.14%. The net proceeds of \$114,969,245 (after payment of \$430,691 in underwriting fees and other issuance costs and the deposit of \$2,778 of additional proceeds) were deposited into an irrevocable trust with an escrow agent to provide for certain outstanding debt service payments of the above noted bond series.

The advance refunding reduced total debt service payments over 13 years by \$9,520,996 and obtained an economic gain defined as the difference between the present values of the debt service payments on the old and new debt, of \$9,203,031.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan

Plan Description – Employees of the District are provided with pensions through the Oregon Public Employees Retirement System (PERS) a single cost-sharing multiple-employer defined benefit pension plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which is available at the following link. If this link is expired, please contact Oregon PERS for this information.

https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf_disclosure_information_revised.pdf

1. Benefits provided

- a) **Tier One/Tier Two Retirement Benefit ORS Chapter 238** The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

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 of 1.67 percent is multiplied by the number of years of service and the final average salary. Benefits may also be calculated either by a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit 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. General service employees may retire after reaching age 55. Tier One member benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60.

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

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

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 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 when determining the monthly benefit.

Benefit Changes After Retirement – Members may choose to continue participation in their variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

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

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: For

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

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

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

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

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.

- c) **OPSRP Individual Account Program (OPSRP IAP)** Employees of the district are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon Legislature pursuant to 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 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.

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 Individual Account Program (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. This contribution is picked up by the district which makes these contributions to member IAP accounts for the year ended June 30, 2021.

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. This funding policy applies to the PERS Defined Benefit Plan and the Other

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2017 actuarial valuation, which became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Employer contributions for the year ended June 30, 2021 were \$23,845,710, excluding amounts to fund employer specific liabilities. Approximately \$5,316,687 was charged for the year ended June 30, 2021 as PERS benefits expenditures to be used for bond payments as they become due. In addition, approximately \$6,309,744 in employee contributions were paid or picked up by the District in fiscal year 2021.

At June 30, 2021, the District reported a liability of \$226,925,722 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2020 and 2019, the District's proportion was 1.04 percent and 1.08 percent, respectively. Pension expense for the year ended June 30, 2021 was \$25,712,404.

The rates in effect for the fiscal year ended June 30, 2021 were 26.16 percent for Tier One/Tier Two, 20.71 percent for OPSRP Pension Program, and 6.0 percent for OPSRP Individual Account Program.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 9,987,477	\$ -
Changes in assumptions	12,178,386	426,705
Net difference between projected and actual earnings on pension plan investments	26,683,517	-
Changes in proportionate share	-	7,366,242
Differences between District contributions and proportionate share of contributions	1,175,026	1,266,921
Subtotal - Amortized Deferrals (below)	50,024,406	9,059,868
District contributions subsequent to measurement date	23,845,710	-
Deferred outflow (inflow) of resources	<u>\$ 73,870,116</u>	<u>\$ 9,059,868</u>

The amount of contributions subsequent to the measurement date of \$23,845,710 reported as deferred outflows of resources related to pensions will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

Year ended June 30:	Amount
2022	\$ 8,629,342
2023	12,607,429
2024	11,791,312
2025	8,097,199
2026	(160,745)
Thereafter	-
	\$ 40,964,537

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 5, 2021. Oregon PERS produces an independently audited ACFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>

2. Actuarial Valuations

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

3. Actuarial Methods and Assumptions

Valuation date	December 31, 2018
Experience study report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation Rate	2.5 percent
Investment Rate of Return	7.2 percent
Discount rate	7.2 percent
Projected salary increases	3.5 percent
Cost of living adjustments	Blend of 2.0 percent COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision, blend based on service.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

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> RP-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with Collar 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.

Source: June 30, 2020 PERS ACFR; page 71; Table 25

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 methods and assumptions shown above are based on the 2018 Experience Study which reviewed for the four-year period ending on December 31, 2018.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternative Investments	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	3.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

Source: June 30, 2020 PERS ACFR; p. 102

4. Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>20-Year Annualized (Geometric Mean)</u>
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
Assumed Inflation - Mean		2.50%

Source: June 30, 2020 PERS ACFR; page 74: Table 31

The discount rate used to measure the total pension liability was 7.2 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

5. Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.2 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

	1% Decrease (6.2%)	Discount Rate (7.2%)	1% Increase (8.2%)
District's proportionate share of the net pension liability (asset)	\$ 336,965,956	\$ 226,925,722	\$ 134,651,885

6. Changes in Plan Provisions Subsequent to 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, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

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>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

7. Retirement Health Insurance Account

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 the 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 districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2021. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2019, 2020 and 2021 were \$457,771, \$63,601 and \$22,209, respectively, which equaled the required contributions each year.

At June 30, 2021, the District reported a net OPEB asset of \$1,813,295 for its proportionate share of the net OPEB asset. The OPEB asset was measured as of June 30, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018. 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, 2019 and 2020, the District's proportion was 0.92 percent and 0.89 percent, respectively. OPEB income for the year ended June 30, 2021 was \$355,381.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

Components of OPEB Income

Employer's proportionate share of collective system OPEB Income	\$ 291,651
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(15,074)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Income	<u>\$ 276,577</u>

Components of Deferred Outflows/Inflows of Resources

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ -	\$ 185,371
Changes in assumptions	-	96,386
Net difference between projected and actual earnings on pension plan investments	201,653	-
Net changes in proportionate share	34,846	587
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals	<u>236,499</u>	<u>282,344</u>
District Contributions subsequent to measurement date	22,209	-
Deferred outflow (inflow) of resources	<u>\$ 258,708</u>	<u>\$ 282,344</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, 2022. Other amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension income/(expense) as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2022	\$ (162,858)
2023	(21,140)
2024	74,543
2025	63,609
2026	-
Thereafter	-
Total	<u>\$ (45,846)</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, 2020. That independently audited report was dated March 5, 2021 and can be found at:

https://www.oregon.gov/pers/EMP/Documents/GASB/2020/GASB_75_FYE_6.30.2020.pdf

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

Actuarial Methods and Assumptions

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 2018 Experience Study which is reviewed for the four-year period ending December 31, 2018.

Valuation Date	December 31, 2018
Experience Study Report	2018, published July 24, 2019
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.5 percent
Investment Rate of Return	7.2 percent
Discount Rate	7.2 percent
Projected Salary Increases	3.5 percent
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.
	Active Members: Pub-2010 Employee, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.
	Disabled retirees: Pub-2010 Disabled retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Discount Rate - The discount rate used to measure the total OPEB liability as of the measurement dates of June 30, 2020 was 7.20 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.

Long-Term Expected Rate of Return - To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019, 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.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

H. Defined Benefit Pension Plan (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Compound Annual (Geometric) Return</u>
Core Fixed Income	9.60%	4.07%
Short-Term Bonds	9.60%	3.68%
Bank/Leveraged Loans	3.60%	5.19%
High Yield Bonds	1.20%	5.74%
Large/Mid Cap US Equities	16.17%	6.30%
Small Cap US Equities	1.35%	6.68%
Micro Cap US Equities	1.35%	6.79%
Developed Foreign Equities	13.48%	6.91%
Emerging Market Equities	4.24%	7.69%
Non-US Small Cap Equities	1.93%	7.25%
Private Equity	17.50%	8.33%
Real Estate (Property)	10.00%	5.55%
Real Estate (REITS)	2.50%	6.69%
Hedge Fund of Funds - Diversified	1.50%	4.06%
Hedge Fund - Event-driven	38.00%	5.59%
Timber	1.13%	5.61%
Farmland	1.13%	6.12%
Infrastructure	2.25%	6.67%
Commodities	1.13%	3.79%
Assumed Inflation - Mean		2.50%

(Source: June 30, 2020 PERS ACFR; p. 74; Table 31)

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 7.20 percent, as well as what the District's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	<u>1% Decrease (6.2%)</u>	<u>Discount Rate (7.2%)</u>	<u>1% Increase (8.2%)</u>
District's proportionate share of the net pension liability (asset)	\$ (1,463,931)	\$ (1,813,295)	\$ (2,112,017)

Changes Subsequent to the Measurement Date - There are no changes subsequent to the June 30, 2020 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs

The District sponsors a Single Employer Pension Plan and Other Postemployment Benefits (OPEB) program with ongoing obligations: Early Termination – Stipend Benefits and Postemployment Medical and Life Insurance Benefits. This plan is valued on an actuarial basis. The District has an actuarial study completed every two years with the most recent valuation dated July 1, 2020.

Actuarial Methods and Assumptions – Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial valuations 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.

The most recent valuation was performed as of July 1, 2020, using an Actuarial Valuation Date of July 1, 2020, and Measurement Dates of June 30, 2021 and June 30, 2022. Assumptions included an interest rate for discounting future liabilities of 2.25% (percent) per year; a general inflation rate of 2.0% (percent) per year; overall payroll growth of 3.0% (percent) per year; and an annual premium increase rate of 3.5% (percent) for 2020-21 increasing to a high of 6.0% in 2025-26 before slowly decreasing to an annual rate of 4.5% (percent) by 2040+ which is consistent with expectations for long-term health care cost inflation.

The Entry Age Normal Actuarial Cost Method was used to determine contribution levels for the early retirement programs. Under this method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis (percentage of salary) over the earnings or service of the individual between entry age and assumed exit age(s).

Demographic assumptions, such as mortality rates, disability incidence rates, retirement rates, and withdrawal rates, are the same as those developed in the most recent experience study for Oregon PERS. Key assumptions were as follow:

<i>Demographic Assumptions</i>	<i>Description</i>
Annual Cap Increase Rate	The increase rate for the District’s contribution towards employee coverage (the annual cap) was lowered to better reflect actual and anticipated experience in the current valuation report. The annual cap is assumed to increase by 1.0% (percent) annually.
Mortality Rates	Active employees: PUB 2010 Employee Tables for Teachers, sex distinct, projected generationally. Adjustments of 120% of published rates for males, 100% of published rates for females.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

<i>Demographic Assumptions</i>	<i>Description (Continued)</i>
Mortality Rates (Continued)	<p>Retirees: PUB 2010 Retiree tables for Teachers, sex distinct, projected generationally.</p> <p>Beneficiaries: PUB 2010 Employee and Retiree Tables for General Employees, sex distinct, projected generationally.</p> <p>Beneficiary adjustments: Set back 12 months for males, no set back for females: 115% of published rates for non-annuitant males, 125% of published rates for non-annuitant females.</p> <p>Improvement scale; Unisex Social Security Data Scale (60 year average).</p>
Retirement Rates	<p>Retirement rates were calculated based on District employee age, Tier 1/2 or OPSRP membership, and years of service. Members who can become eligible for District-paid stipend were assumed not to terminate employment prior to retirement.</p>
Participation	<p>100% (percent) of active members eligible for stipend benefits were assumed to elect coverage upon retirement.</p> <p>The following percentages of current active employees were assumed to be enrolled in a medical plan at retirement:</p> <p>100% (percent) of active employees eligible for District-paid medical benefits and currently enrolled in a medical plan.</p> <p>75% (percent) of active employees not eligible for District-paid medical benefits and currently enrolled in a medical plan.</p>

Program participation consisted of the following at July 1, 2020:

<i>Participant Counts</i>	<i>Administrators</i>	<i>Classified</i>	<i>Licensed</i>	<i>Non-Rep</i>	<i>Total</i>
Number of Active Participants	133	901	1,014	1	2,049
Number of Inactive Participants	15	36	102	0	153
Total Number of Participants	148	937	1,116	1	2,202

A copy of the most current Actuarial Valuation Report for Eugene School District 4J's Early Retirement Program may be obtained by contacting the District Office.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Descriptions of the plans are as follows:

Early Termination - Stipend Benefits

Plan Description - The Board of Directors, through contract negotiations, has previously authorized the District to offer early termination benefits as an incentive for employees to retire early. This single employer defined benefit program covers the following employee groups:

Administrator – Stipend Benefit

Eligibility Employees must be PERS eligible and be age 58 years or older or have with 30 years of service at retirement. Must have at least ten years of continuous district service, be employed the last 5 years in an administrative position, be hired and employed as a 4JA member prior to July 1, 1996, and did not elect to participate in Plan B.

Early Out Option – Employees age 53 to less than age 58, meeting all of the above Administrative eligibility criteria, with the exception of being age 58, may also be eligible for a stipend benefit.

Duration Retirees shall be paid a monthly stipend for a maximum of 84 months beginning the month after eligibility for Early Retirement and ending the month of the retiree's 62nd birthday.

Early Out Option – retirees shall be paid a monthly stipend for a maximum of 48 months beginning the month after being eligible for Early Retirement and ending the month of the retiree's 62nd birthday.

Benefit Amount Eligible retirees receive a stipend of either \$450 a month (administrative positions with a pay range of 9 or higher) or \$325 a month (administrative positions with a pay range of 8 or lower). In the event of the retiree's death, the remaining stipend payments will be paid to the retiree's estate.

Classified – Stipend Benefit

Eligibility Employees who have 10 years consecutive service with the District AND meet PERS requirements for regular retiree benefits and Tier 1 age 58 OR:

- Meet PERS requirements for regular retiree benefits and Tier 2 age 60
- Meet PERS requirements for regular retiree benefits and OPSRP age 65
- 30 years of service in PERS as of retirement, regardless of age.

Benefit Amount Lump sum payment of \$2,000 for retirees with 10 years of service with the District, lump sum payment of \$3,000 for retirees with 20 years of service with the District, and lump sum payment of \$4,000 for retirees with 30 years of service with the District. This is referred to as "Option 1" in the collective bargaining agreement. Classified retirees who chose this option are not eligible for the *Postemployment Medical and Life Insurance Benefits* payments described within this note.

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Licensed (Certified) – Stipend Benefit

Eligibility Plan A - Employees must be employed in an Eugene Education Association (EEA) bargaining position prior to July 1, 1998, have 10 years of District service, and be 58 years of age or older OR have 30 years of service with PERS as of retirement date, regardless of age.

Early Out Option – Employees age 53 to less than age 58 with 10 years of district service may be eligible for a stipend benefit in a reduced, prorated amount.

Duration Eligible retirees shall be paid a monthly stipend beginning the first month of retirement and ending the month of the retiree’s 62nd birthday. In the event of the retiree’s death, the remaining stipend payments shall be paid to the retiree’s estate.

Benefit Amount Eligible retirees receive a stipend of up to \$450 a month until age 62. The maximum amount is reduced to \$400 per month for retirements before age 58. The \$400 per month is prorated for retirements before age 55.

This pension-type benefit is required to be valued under GASB Statement No. 73. The District does not issue a stand-alone financial report for this plan.

Summary of Significant Accounting Policies – the Early Termination Stipend Benefits plan is accounted for in the Postemployment Benefits Fund, which is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. District contributions, in the form of regular transfers to the Postemployment Benefits Fund, are recognized when due and a formal commitment to provide the contributions has been made as part of the annual adopted budget process. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Funding Policy - There is no obligation on the part of the District to fund these benefits in advance, and the District does not accumulate assets in a trust (as defined in GASB 73 paragraph 4) to address this liability. The District provides payments in accordance with current employee contracts primarily on a pay-as-you-go basis.

Total Pension Liability – The District’s Total Pension Liability and total other post employment benefits were measured as of June 30, 2021 and determined by an actuarial valuation as of July 1, 2020.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Schedule of Changes in Total Pension Liability and Related Ratios

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability - beginning	\$ 1,153,528	\$ 1,227,445	\$ 993,561	\$ 1,155,533
Service cost	47,769	46,154	28,950	27,971
Interest	24,214	41,032	26,879	31,760
Change in accounting principle	-	-	487,167	-
Effect of changes to benefit terms	-	-	53,696	-
Diff between expected & actual experience	100,023	-	105,658	-
Changes of assumptions or other inputs	73,089	41,384	(215,392)	-
Benefit payments	(250,318)	(202,487)	(253,074)	(221,703)
Total Pension Liability - end of year	\$ 1,148,305	\$ 1,153,528	\$ 1,227,445	\$ 993,561
Estimated covered payroll	\$ 41,602,167	\$ 43,250,073	\$ 41,787,510	\$ 12,169,581
Total pension liability as a percentage of covered payroll	2.76%	2.67%	2.94%	8.16%

Schedule of Pension Expense and Collective Deferred Inflows and Outflows - For the year ended June 30, 2021, the District's recognized Pension expense is \$82,459.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 163,981	\$ -
Changes in assumptions	98,888	150,775
Deferred outflow (inflow) of resources	<u>\$ 262,869</u>	<u>\$ 150,775</u>

Amounts reported as deferred outflows and deferred inflows of resources related to Pensions will be recognized in Pension expense as follows:

<u>Year ended June 30:</u>	<u>Amount</u>
2022	\$ 10,476
2023	10,476
2024	10,476
2025	10,476
2026	10,476
Thereafter	59,714
	<u>\$ 112,094</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Sensitivity of the Total Pension Liability to changes in the Discount Rate – the following table presents the Total OPEB Liability of the Early Termination - Stipend Benefits program, calculated using the discount rate as of the measurement date, as well as what the program’s Total Pension Liability would be if it were calculated using a discount rate that was 1.0% (1 percentage point) lower or higher than the current rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Total Pension Liability	\$ 1,184,898	\$ 1,148,305	\$ 1,112,488

Postemployment Medical and Life Insurance Benefits

The District’s postemployment healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. The ORS stipulates that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The District implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, beginning in the fiscal year ending June 30, 2017.

Plan Description - The District administers a single-employer defined benefit healthcare plan per the requirements of collective bargaining agreements. The plan provides postemployment healthcare insurance for eligible retirees and their spouses through the District’s group health insurance plans, which cover both active and retired participants. Benefit provisions are established through negotiations between the District and representatives of collective bargaining units. The District’s postemployment medical plan does not issue a publically available financial report. This program covers the following employee groups:

Administrator – Medical and Life Benefit

Eligibility	Employees who satisfy the Stipend Benefit eligibility noted earlier in this note are eligible for a monthly District contribution toward their hospital/medical insurance premiums.
Life Insurance	Certain Administrative retirees are eligible for \$50,000 of term life insurance until age 65.
Duration	Coverage for retiree and spouse continues until the retiree’s Medicare eligibility. The contribution for Early Out Option retirees ends after 84 months or Medicare eligibility, if earlier. If the retiree passes away prior to District contribution end, their surviving spouse can elect to continue the District contribution for as long as the retiree would have been eligible.
District Paid Benefit	District contributions continue until Medicare eligibility by age at either \$270 per month or a pro-rated amount for those participants of the Early Out Option provision.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Licensed (Certified) – Medical and Life Benefit

Eligibility	Employees who satisfy the Stipend Benefit eligibility noted earlier in this note are eligible for a monthly District contribution toward unit member and spouse retiree medical insurance premiums.
Duration	Contribution for retiree and spouse continues until the retiree’s Medicare eligibility.
District Paid Benefit	Retirees receive 56% of the District contribution for a full time employee (\$1,230 for the period October 2020 through September 2021). The contribution is prorated if retiring under the Early Out Option.

Classified – Medical and Life Benefit

Eligibility	Employees who satisfy the Stipend Benefit eligibility noted earlier in this note are eligible for a monthly District contribution toward their hospital/medical insurance premiums.
Dependent Eligibility	Spouses of deceased retirees are eligible to receive the District contribution for as long as the retiree would have been eligible, or the spouse’s Medicare eligibility, if earlier.
District Paid Benefit	<p>Option 2 – District-paid monthly contributions of \$375 and Classified Insurance Reserve additional monthly contribution of \$25 for up to 36 months or Medicare eligibility by age, whichever comes first. Employee must retire by June 30, 2023; Option 2 expires June 30, 2026.</p> <p>Option 3 – Employees age 57 or older with 10 years of consecutive regular employment with the District who are not eligible for regular PERS retirement may choose to have a District-paid monthly contribution (as defined in Option 2 as of the year of payment) paid in any consecutive monthly period from retirement to age 65. Monthly payments may not exceed 36 months. Employee must retire by June 30, 2023; Option 3 expires June 30, 2026.</p> <p>Classified retirees who elect either Option 2 or 3 are ineligible for the Stipend benefits described earlier in this note.</p>

Medicare Carve-Out

All Classes of Retirees	Retiree or Retiree’s spouse or domestic partner qualified for Medicare coverage prior to age 65 because of a disability, will be eligible to receive a monthly reimbursement toward PERS or other supplemental Medicare coverage, not to exceed the amount or duration of the normal District retiree insurance contribution listed above. For Classified retirees, the reimbursement will also factor in the Medicare Part A and Part B premiums.
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EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Implicit Medical Benefit

Eligibility	All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage as well.
Duration	Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become eligible).
Benefit Amount	There is an implicit subsidy with respect to retired employees because the medical premium rates charged for coverage typically are less than actual expected retiree claims costs. This is due to medical premium rates being determined by blending both active employee and retiree experience.

Summary of Significant Accounting Policies – the Postemployment Medical and Life Insurance Benefits plan is accounted for in the Postemployment Benefits Fund, which is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. District contributions, in the form of regular transfers to the Postemployment Benefits Fund, are recognized when due and a formal commitment to provide the contributions has been made as part of the annual adopted budget process. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Funding Policy - There is no obligation on the part of the District to fund these benefits in advance, and the District has not established an irrevocable trust (or equivalent arrangement) to address this liability. The District provides payments in accordance with current employee contracts primarily on a pay-as-you-go basis.

Total OPEB Medical and Life Liability – The District’s Total OPEB Medical and Life Liability and total other post employment benefits were measured as of June 30, 2021 and determined by an actuarial valuation as of July 1, 2020.

Schedule of Changes in Total OPEB Liability and Related Ratios

	2021	2020	2019	2018
Total OPEB Liability - beginning	\$ 16,257,809	\$ 15,226,900	\$ 25,199,776	\$ 26,034,473
Service cost	921,366	890,209	1,167,053	1,127,587
Interest	371,220	537,547	752,874	757,156
Change in accounting principle	-	-	(487,167)	-
Effect of changes to benefit terms	-	-	(1,164,850)	-
Diff between expected & actual experience	292,587	-	(2,808,242)	-
Changes of assumptions or other inputs	(1,134,115)	1,120,402	(4,890,507)	-
Benefit payments	(1,360,993)	(1,517,249)	(2,542,037)	(2,719,440)
Total OPEB Liability – end of year	\$ 15,347,875	\$ 16,257,809	\$ 15,226,900	\$ 25,199,776
Estimated covered payroll	\$142,358,533	\$136,933,760	\$132,303,150	\$125,726,220
Total OPEB liability as a percentage of covered payroll	10.78%	11.87%	11.51%	20.04%

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

I. Early Retirement Programs (Continued)

Schedule of OPEB Expense and Collective Deferred Inflows and Outflows - For the year ended June 30, 2021, the District's recognized OPEB expense is \$247,632.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Differences between expected and actual experience	\$ 256,014	\$ 1,604,711
Changes in assumptions	800,288	3,786,926
Deferred outflow (inflow) of resources	<u>\$ 1,056,302</u>	<u>\$ 5,391,637</u>

Amounts reported as deferred outflows and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>Amount</u>
2022	\$ (1,044,955)
2023	(1,044,955)
2024	(1,044,955)
2025	(1,044,955)
2026	54,869
Thereafter	(210,382)
	<u>\$ (4,335,333)</u>

Sensitivity of the Total OPEB Medical and Life Liability to changes in Discount and Trend Rates – the following tables present the Total OPEB Liability of the Postemployment Medical and Life Insurance Benefits program, calculated using the discount rate and trend rate as of the measurement date, as well as what the program's Total OPEB Medical and Life Liability would be if it were calculated using a discount rate or a trend rate that was 1.0% (1 percentage point) lower or higher than the current rate:

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB Medical and Life Liability	\$ 16,373,171	\$ 15,347,875	\$ 14,386,108

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Medical and Life Liability	\$ 13,799,794	\$ 15,347,875	\$ 17,172,791

III. DETAILED NOTES ON ALL FUNDS (Continued)

J. Tax Abatements

The following tax abatement agreements, entered into by Lane County, Oregon, impact tax collections for the District. As of June 30, 2021, the District provides tax abatements through the following programs:

Low Income Rental Housing (ORS 307.515 to 307.535):

- In 1989 the Oregon Legislature authorized a property tax exemption for low income housing held by nonprofit organizations. The tax exemption is intended to benefit low-income renters by alleviating the property tax burden on those agencies that provide this housing opportunity. The qualifying property must be located within Lane County.

To be eligible for this exemption a nonprofit organization must be a public benefit corporation or a religious corporation, as defined in ORS 65.001, providing housing to low income persons (income at or below 60 percent of the area median income). Nonprofit organizations must own or have a leasehold interest in the property or participate in a partnership as long as the non-profit organization is responsible for the day-to-day management of the property. Applicants who are leaseholders must have a signed leasehold agreement by the application deadline.

Vacant land intended to be developed as low-income housing is also eligible for the exemption.

The property tax exemption applies only to the tax levy of a governing body that adopts the provisions of ORS 307.515 to 307.523.

Enterprise Zone (ORS 285C.175):

- The Oregon Enterprise Zone program is a State of Oregon economic development program established through ORS 285C.050 to 285C.250 that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemptions, participating firms are required to meet the program requirements set by state statute and the local sponsor.

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

Transit Supportive Multiple-Unit Housing in Core Areas (ORS 307.600 to 307.637):

- This law is in the public's interest to stimulate the construction of transit supportive multiple-unit housing in the core areas of Oregon's urban centers to improve the balance between the residential and commercial nature of those areas, and to ensure full-time use of the areas as places where citizens of the community have an opportunity to live as well as work.

In any city, or in any county with a population of over 300,000, the exemption shall apply only to multiple-unit housing preserved, established, constructed, added to or converted on land within an area designated under ORS 307.606(2) or within a designated urban renewal or redevelopment area formed pursuant to ORS chapter 457. This exemption is limited to the tax levy of a city or county that adopts ORS 307.600 to 307.637. This program exempts property taxes for a period of no more than 10 successive years, and the exemption may not include land or any improvements not a part of the multiple-unit housing.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

J. Tax Abatements (Continued)

Nonprofit Corporation Housing for Elderly Persons (ORS 307.241 to 307.245):

- The purpose of ORS 307.241 to 307.248 is to assist private nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons. To qualify for this exemption, a corporation must meet all of the requirements of ORS 307.242 to 307.245 and must file an application each year with the county assessor on or before April 1st for the next tax year.

The cost of the exemption is paid primarily by the Oregon State General Fund. On or before October 15th, the Lane County Assessor computes the tax on these properties as if they were not exempt and certifies that amount to the county treasurer and to the Department of Revenue. The department then pays the county treasurer, less 3 percent, by November 15th. If the State General Fund appropriation is not enough to cover all of the property tax it may be proportionally reduced. The nonprofit corporation retains its full property tax exemption and the county governments and other local taxing districts must absorb the portion of the taxes not paid by the state.

For the fiscal year ended June 30, 2021, the District abated property taxes totaling \$2,114,756 under these programs.

<u>Tax Abatement Program</u>	<u>Amount of Taxes Abated during the Fiscal Year</u>
Low Income Rental Housing	\$ 597,711
Enterprise Zone	425,254
Transit Supportive Multiple-Unit Housing in Core Areas	1,082,226
Nonprofit Corporation Housing for Elderly Persons	9,565
	<u>\$ 2,114,756</u>

K. Risk Management

The District is exposed to various risks of loss related to torts; theft; or damage to and destruction of assets; errors and omissions and natural disasters. The Insurance Reserve Fund, an internal service fund, reflects the expected liability for unemployment claims and long-term disability claims, as well as current accounts payable for medical and dental, workers' compensation and other insurance premiums. The District is a member of the Special Districts Insurance Services (SDIS) / Property & Casualty Coverage for Education (PACE). PACE is a self-insured risk pool currently operating as common risk management and insurance programs for more than 850 local government entities and more than 200 educational organizations.

As part of this risk pool, the District is obligated to pay all contributions and assessments as prescribed by the pool, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the pool, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the pool being required to pay any claim of loss. The District allows the pool's agents and attorneys to represent the District in investigations, settlements, discussions and all levels of litigation arising out of any claim made against the District within the scope of loss protection furnished by the pool.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

K. Risk Management (Continued)

The District fully insures for its unemployment claims. The liability includes estimates for incurred, but not reported (IBNR) claims. IBNR claims are those that are incurred through the end of the fiscal year, but not reported until after that date.

The District's long-term disability plan is a premium only plan and has covered all claims incurred after September 1996. The District's workers' compensation and medical insurance are premium only plans. There are no liabilities for claims under these plans, only the current accounts payable for the premiums.

The District self-insures for costs up to policy deductible limits as follows:

- Business Auto (Fleet Liability) is insured after the District pays a self-insured retention of \$25,000 per occurrence.
- Building and Business Personal Property is insured after the District pays a self-insured retention of \$100,000 per occurrence, subject to certain sub-limits by category of property.
- Workers' compensation claims are insured up to \$1,000,000 per claim.
- Public Entity Liability is insured after the District pays a self-insurance retention of \$100,000 per occurrence, subject to certain sub-limits by coverage

There have been no reductions in insurance coverage from the prior year and no settlements exceeding insurance coverage for the past three years.

<i>Unemployment</i>	2019	2020	2021
Accrued claim losses, July 1	\$ 334,913	\$ 369,918	\$ 1,739,661
Claims incurred, including an estimate of claims incurred but not reported	369,918	1,739,661	1,915,821
Claims payments	(102,231)	(72,540)	(329,602)
Reduction of accrual	(232,682)	(297,378)	(1,410,059)
Accrued claim losses, June 30	<u>\$ 369,918</u>	<u>\$ 1,739,661</u>	<u>\$ 1,915,821</u>

Related liabilities recorded in the Insurance Reserve Fund at June 30, 2021 are as follows:

Accounts payable, accrued payroll and related charges

Unemployment-accrued claim losses ¹	\$ 1,915,821
Other	94,555
	<u>2,010,376</u>

Unearned Revenue

Deferred medical	2,011,910
<i>Total</i>	<u>\$ 4,022,286</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO THE FINANCIAL STATEMENTS (Continued)
YEAR ENDED JUNE 30, 2021

III. DETAILED NOTES ON ALL FUNDS (Continued)

L. Claims and Litigation

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

The District, in the regular course of business, is named as a defendant in various lawsuits. The likely outcome of these lawsuits is not presently determinable.

M. New Pronouncements

New Pronouncements Implemented: For the Fiscal year ended June 30, 2021, the District implemented the following new accounting standards:

GASB Statement No. 84 "*Fiduciary Activities*." This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. The requirements of this Statement are effective for reporting periods beginning after December 31, 2020.

GASB Statement No. 90 "*Majority Equity Interests—an amendment of GASB Statements No. 14 and 61*." The Statement addresses reporting for a government's majority equity interest in a legally separate organization and certain component units. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2020.

New Pronouncements: The District will implement new GASB pronouncements in the fiscal year no later than the required effective date. Management has not yet determined the effect on the financial statements from implementing any of the following pronouncements.

GASB Statement No. 87 "*Leases*." This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset. Other requirements address lease terms, short-term leases, lessee and lessor accounting, contracts with multiple components and contract combinations, lease modifications and terminations, subleases and leaseback transactions. The requirements of this Statement are effective for reporting periods beginning after June 30, 2022.

GASB Statement No. 89 "*Accounting for Interest Cost Incurred before the End of a Construction Period*." This Statement establishes accounting requirements for interest cost incurred before the end of a construction period and to be recognized as an expense in the period in which the cost incurred. This helps to ensure the interest cost will not be included in the historical cost of the capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2021.

GASB Statement No. 91 "*Conduit Debt Obligations*." This Statement provides a method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations and related note disclosures. The requirements for this Statement will take effect for financial statements starting with the fiscal year that ends December 31, 2022.

III. DETAILED NOTES ON ALL FUNDS (Continued)

M. New Pronouncements (Continued)

GASB Statement No. 92 "Omnibus 2020." This Statement provides a method of reporting to enhance comparability and consistency of authoritative literature. The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

GASB Statement No 93, "Replacement of Interbank Offered Rates." The requirement in paragraph 11b will take effect for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

GASB Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

GASB Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2023.

GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32." The requirements of this Statement will take effect for financial statements starting with the fiscal year that ends June 30, 2022.

N. Deficit Net Position

The District reported a negative net position amount of \$51,415,561 resulting from recording the District's proportionate share of the PERS net pension liability, as well as the total pension liability and total OPEB liability related to the Early Retirement programs.

O. Subsequent Events

Management has evaluated subsequent events through December 22, 2021, the date on which the financial statements were available to be issued. Management is not aware of any subsequent events except as noted below:

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

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

REQUIRED SUPPLEMENTARY INFORMATION

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021

A. Pension Plans

1. Schedule of the Proportionate Share of the Net Pension Liability for PERS

Year ended June 30,	District's proportion of the net pension liability (NPL)	District's proportionate share of the net pension liability (NPL) ¹	District's covered payroll	NPL as a percentage of covered payroll ²	Plan fiduciary net position as a percentage of the total pension liability
2021	1.03982565%	\$ 226,925,722	\$ 103,347,503	219.58%	75.79%
2020	1.07607247%	186,134,767	99,623,479	186.84%	80.23%
2019	1.08935666%	165,023,186	96,557,767	170.91%	82.07%
2018	1.11662335%	150,521,250	91,493,283	164.52%	83.12%
2017	1.14553912%	171,972,020	87,591,258	196.33%	80.53%
2016	1.24405605%	71,426,997	83,098,293	85.95%	91.88%
2015	1.30039080%	(29,476,149)	79,685,167	-36.99%	103.60%
2014	1.30039080%	66,360,848	77,155,912	86.01%	91.97%

2. Schedule of Contributions for PERS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2021	\$ 23,845,710	\$ 23,845,710	\$ -	\$ 105,162,393	22.68%
2020	23,518,638	23,518,638	-	103,347,503	22.76%
2019	22,877,197	22,877,197	-	99,623,479	22.96%
2018	17,151,660	17,151,660	-	96,557,767	17.76%
2017	12,378,824	12,378,824	-	91,493,283	13.53%
2016	12,195,391	12,195,391	-	87,591,258	13.92%
2015	13,613,624	13,613,624	-	83,098,293	16.38%
2014	12,865,509	12,865,509	-	79,685,167	16.15%

Notes:

These schedules are presented to illustrate the requirements 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.

¹ Amounts for covered payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year.

² The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

3. Changes in Plan Provisions and Assumptions

A summary of key changes in plan provisions and assumptions implemented since the December 31, 2018 valuation are described in the Oregon Public Employees Retirement System's Actuarial Presentations and Reports Information. Additional details and a comprehensive list of changes in methods and assumptions can be found in the 2018 Experience Study for the System. These items can be found at: <http://www.oregon.gov/pers/Pages/Financials/Actuarial-Presentations-and-Reports.aspx>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021

B. OPEB Plans - Retiree Health Insurance Account (RHIA)

1. Schedule of the Proportionate Share of the Net OPEB Liability for RHIA

Year ended June 30,	District's proportion of the net OPEB liability/asset	District's proportionate share of the net OPEB liability/asset ¹	District's covered payroll ²	NOL/(A) as a percentage of covered payroll	Plan net position as a percentage of the total OPEB RHIA liability
2021	0.88991635%	\$ (1,813,295)	\$ 103,347,503	-1.75%	150.09%
2020	0.92359316%	(1,784,715)	99,623,479	-1.79%	144.38%
2019	0.92536468%	(1,032,958)	96,557,767	-1.07%	123.99%
2018	0.89659880%	(374,185)	91,493,283	-0.41%	108.89%
2017	0.89659388%	251,450	87,591,258	0.29%	94.14%

2. Schedule of Contributions for RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2021	\$ 22,209	\$ 22,209	\$ -	\$ 105,162,393	0.02%
2020	63,601	63,601	-	103,347,503	0.06%
2019	457,771	457,771	-	99,623,479	0.46%
2018	448,112	448,112	-	96,557,767	0.46%
2017	448,340	448,340	-	91,493,283	0.49%

Notes:

These schedules are presented to illustrate the requirements 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.

¹ The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

² Amounts for covered payroll use the prior year's data to match the measurement date used by the pension plan for each fiscal year.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021

C. Early Retirement Programs

1. Early Termination – Stipend Benefits

Actuarial Valuation Date	Actuarial Measurement Date	Total Pension Liability ¹	Covered-Employee Payroll	Total Pension Liability as a Percentage of Covered-Employee Payroll
7/1/2020	6/30/21	\$ 1,148,305	\$ 41,602,167	2.76%
7/1/2018	6/30/20	1,153,528	43,250,073	2.67%
7/1/2018	6/30/19	1,227,445	41,787,510	2.94%
07/01/16	6/30/18	993,561	12,169,581	8.16%
07/01/16	6/30/17	1,155,533	11,815,127	9.78%

2. Postemployment Medical and Life Insurance Benefits

Actuarial Valuation Date	Actuarial Measurement Date	Total OPEB Medical and Life Liability	Covered-Employee Payroll	Total OPEB Liability as a Percentage of Covered-Employee Payroll
7/1/2020	6/30/21	\$ 15,347,875	\$ 142,358,533	10.78%
7/1/2018	6/30/20	16,257,809	136,933,760	11.87%
7/1/2018	6/30/19	15,226,900	132,303,150	11.51%
07/01/16	6/30/18	25,199,776	125,726,220	20.04%
07/01/16	6/30/17	26,034,473	122,064,291	21.33%

Notes:

These schedules are presented to illustrate the requirements 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.

There are no assets accumulated in a trust to pay related benefits for the pension/OPEB plans.

¹The amounts presented for each fiscal year were actuarially determined at December 31 and rolled forward to the measurement date.

COMBINING STATEMENTS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS – These funds account for revenue and expenditures of specific projects and the District's nutrition services program. Included are the following:

Nutrition Services Fund - Accounts for revenue and expenditures of the District's food programs. Principal revenue sources are cash sales of food and subsidies under the National School Lunch Act.

School Resources Fund - Accounts for fund raising and student fees designated for extracurricular activities and projects and for the special reserve funds for schools and departments.

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Insurance Reserve Fund – Accounts for the majority of the District's insurance functions, including employee benefit plans and property and liability insurance. The fund is financed primarily by interfund charges and interest earnings.

Postemployment Benefits Fund – Accounts for receipt and disbursement of postemployment benefits.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds		Total
	Nutrition Services	School Resources	
ASSETS			
Equity in pooled cash and investments	\$ -	\$ 10,979,724	\$ 10,979,724
Receivables			
Accounts and other receivables	939,128	500	939,628
Inventories	593,287	-	593,287
<i>Total Assets</i>	<u>1,532,415</u>	<u>10,980,224</u>	<u>12,512,639</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	244,917	583,573	828,490
Due to other funds	639,324	-	639,324
<i>Total Liabilities</i>	<u>884,241</u>	<u>583,573</u>	<u>1,467,814</u>
Fund balances			
Nonspendable	593,287	-	593,287
Committed	-	10,396,651	10,396,651
<i>Total Fund Balances</i>	<u>648,174</u>	<u>10,396,651</u>	<u>11,044,825</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,532,415</u>	<u>\$ 10,980,224</u>	<u>\$ 12,512,639</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021

	Special Revenue Funds		Totals
	Nutrition Services	School Resources	
REVENUES			
Local sources			
Charges for services	\$ 2,830	\$ 489,391	\$ 492,221
Miscellaneous	-	448,291	448,291
Intergovernmental			
State sources	48,059	-	48,059
Federal sources	6,018,517	-	6,018,517
<i>Total Revenues</i>	6,069,406	937,682	7,007,088
EXPENDITURES			
Current			
Instruction	-	1,218,660	1,218,660
Supporting services	-	937,331	937,331
Community services	6,561,341	-	6,561,341
<i>Total Expenditures</i>	6,561,341	2,155,991	8,717,332
REVENUES OVER (UNDER) EXPENDITURES	(491,935)	(1,218,309)	(1,710,244)
OTHER FINANCING SOURCES			
Transfers in	746,270	2,000,000	2,746,270
<i>Total Other Financing Sources</i>	746,270	2,000,000	2,746,270
NET CHANGE IN FUND BALANCES	254,335	781,691	1,036,026
FUND BALANCES, Beginning of year	393,839	9,614,960	10,008,799
FUND BALANCES, End of year	\$ 648,174	\$ 10,396,651	\$ 11,044,825

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
COMBINING STATEMENT OF NET POSITION
ALL INTERNAL SERVICE FUNDS
JUNE 30, 2021

	<u>Insurance Reserve Fund</u>	<u>Postemployment Benefits Fund</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash and investments	\$ 12,590,130	\$ 3,580,811	\$ 16,170,941
Accounts and other receivables	3,225	-	3,225
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	12,593,355	3,580,811	16,174,166
LIABILITIES			
Current liabilities:			
Accounts and interest payable	85,299	-	85,299
Accrued payroll and related charges	1,925,077	-	1,925,077
Unearned revenue	2,011,910	-	2,011,910
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	4,022,286	-	4,022,286
NET POSITION			
Unrestricted	<hr/> 8,571,069	<hr/> 3,580,811	<hr/> 12,151,880
	<hr/>	<hr/>	<hr/>
<i>Total Net Position</i>	<u>\$ 8,571,069</u>	<u>\$ 3,580,811</u>	<u>\$ 12,151,880</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ALL INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	<u>Insurance Reserve Fund</u>	<u>Postemployment Benefits Fund</u>	<u>Totals</u>
OPERATING REVENUES			
Interfund charges for services	\$ 32,636,985	\$ 1,052,544	\$ 33,689,529
Other reimbursements	142,666	-	142,666
<i>Total Operating Revenues</i>	32,779,651	1,052,544	33,832,195
OPERATING EXPENSES	34,158,009	975,819	35,133,828
OPERATING INCOME (LOSS)	(1,378,358)	76,725	(1,301,633)
NONOPERATING REVENUES			
Interest income	35,587	-	35,587
INCOME (LOSS) BEFORE TRANSFERS	(1,342,771)	76,725	(1,266,046)
TRANSFERS			
Transfers in	896,163	-	896,163
Transfers out	(17,000)	-	(17,000)
<i>Total Transfers</i>	879,163	-	879,163
CHANGE IN NET POSITION	(463,608)	76,725	(386,883)
TOTAL NET POSITION, Beginning of year	9,034,677	3,504,086	12,538,763
TOTAL NET POSITION, End of year	<u>\$ 8,571,069</u>	<u>\$ 3,580,811</u>	<u>\$ 12,151,880</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 2021

	<u>Insurance Reserve Fund</u>	<u>Postemployment Benefits Fund</u>	<u>Totals</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 142,666	\$ -	\$ 142,666
Receipts from interfund services provided	32,699,640	1,052,544	33,752,184
Payments to suppliers	(33,414,338)	-	(33,414,338)
Payments to employees	(512,134)	-	(512,134)
Payments to retirees	-	(975,819)	(975,819)
	<u> </u>	<u> </u>	<u> </u>
<i>Net Cash Provided (Used) by Noncapital Financing Activities</i>	(1,084,166)	76,725	(1,007,441)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in from other funds	896,163	-	896,163
Transfers out to other funds	(17,000)	-	(17,000)
	<u> </u>	<u> </u>	<u> </u>
<i>Net Cash Provided by Noncapital Financing Activities</i>	879,163	-	879,163
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	35,587	-	35,587
	<u> </u>	<u> </u>	<u> </u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(169,416)	76,725	(92,691)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>12,759,546</u>	<u>3,504,086</u>	<u>16,263,632</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 12,590,130</u>	<u>\$ 3,580,811</u>	<u>\$ 16,170,941</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (1,378,358)	\$ 76,725	\$ (1,301,633)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Increase in accounts and other receivables	(3,225)	-	(3,225)
Increase in accrued payroll and related charges	231,537	-	231,537
Increase in unearned revenue	65,880	-	65,880
	<u> </u>	<u> </u>	<u> </u>
Total adjustments	294,192	-	294,192
	<u> </u>	<u> </u>	<u> </u>
Net cash provided (used) by operating activities	<u>\$ (1,084,166)</u>	<u>\$ 76,725</u>	<u>\$ (1,007,441)</u>

**SCHEDULE OF REVENUES, EXPENDITURES/EXPENSES
AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL**

MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUND – The Debt Service Fund is used to account for payment of principal and interest on general obligation and pension bonds.

CAPITAL PROJECTS FUND – This fund is used to account for the acquisition or construction of major capital improvements.

NONMAJOR SPECIAL REVENUE FUNDS

Nutrition Services Fund – Accounts for revenue and expenditures of the District's food programs. Principal revenue sources are cash sales of food and subsidies under the National School Lunch Act.

School Resources Fund – Accounts for fund raising and student fees designated for extracurricular activities and projects and for the special reserve funds for schools and departments.

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS – Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Insurance Reserve Fund – Accounts for the majority of the District's insurance functions, including employee benefit plans and property and liability insurance. The fund is financed primarily by interfund charges and interest earnings.

Postemployment Benefits Fund – Accounts for receipt and disbursement of postemployment benefits.

FIDUCIARY FUNDS

CUSTODIAL FUNDS – *Custodial* funds are used to account for assets held by the district as trustee or agent.

Private Purpose Trust Fund – Accounts for privately funded scholarship programs.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Variance with Final Budget	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Local sources					
Taxes	\$ 35,311,003	\$ 750,226	\$ 36,061,229	\$ -	\$ 36,061,229
Charges for services	5,202,700	140,995	5,343,695	-	5,343,695
Interest earnings	162,000	(98,315)	63,685	-	63,685
Intergovernmental					
Federal sources	663,405	1,723	665,128	-	665,128
<i>Total Revenues</i>	41,339,108	794,629	42,133,737	-	42,133,737
EXPENDITURES					
Debt service					
Principal	25,670,000	(3,105,000)	28,775,000	-	28,775,000
Interest	16,507,875	3,119,583	13,388,292	-	13,388,292
<i>Total Expenditures</i>	42,177,875	14,583	42,163,292	-	42,163,292
REVENUES OVER (UNDER) EXPENDITURES	(838,767)	809,212	(29,555)	-	(29,555)
OTHER FINANCING SOURCES (USES)					
Bond sales proceeds	-	114,591,531	114,591,531	-	114,591,531
Premium on refunded bonds	-	377,714	377,714	-	377,714
Payment to refunded bond escrow agent	-	(114,969,245)	(114,969,245)	-	(114,969,245)
<i>Total Other Financing Sources (Uses)</i>	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(838,767)	809,212	(29,555)	-	(29,555)
FUND BALANCE, Beginning of year	2,654,767	52,248	2,707,015	-	2,707,015
FUND BALANCE, End of year	\$ 1,816,000	\$ 861,460	\$ 2,677,460	\$ -	\$ 2,677,460

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Variance with Final Budget	Actual		GAAP Basis
			Budget Basis	Adjustments	
REVENUES					
Local sources					
Charges for services	\$ 40,000	\$ 853,794	\$ 893,794	\$ -	\$ 893,794
Interest earnings	10,000	304,170	314,170	-	314,170
Miscellaneous	63,000	128,984	191,984	-	191,984
Intergovernmental					
State sources	1,290,000	(375,720)	914,280	-	914,280
Total Revenues	1,403,000	911,228	2,314,228	-	2,314,228
EXPENDITURES					
Current					
Instruction	3,515,096	3,362,809	152,287		152,287
Supporting services	13,364,872	9,692,024	3,672,848	(3,448,476)	224,372
Community services	1,000	1,000	-	-	-
Facilities acquisition and construction	186,372,710	149,652,479	36,720,231	(36,720,231)	-
Debt service					
Principal	212,925	-	212,925	-	212,925
Interest	9,625	1	9,624	-	9,624
Operating contingency	2,250,000	2,250,000	-	-	-
Capital outlay	-	-	-	40,168,707	40,168,707
Total Expenditures	205,726,228	164,958,313	40,767,915	-	40,767,915
REVENUES OVER (UNDER) EXPENDITURES	(204,323,228)	165,869,541	(38,453,687)	-	(38,453,687)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,250,000	-	2,250,000	-	2,250,000
Transfers out	(1,000)	1,000	-	-	-
Refunding bonds issued	-	433,469	433,469	-	433,469
Sale of capital assets	-	129,642	129,642	-	129,642
Total Other Financing Sources (Uses)	2,249,000	564,111	2,813,111	-	2,813,111
NET CHANGE IN FUND BALANCE	(202,074,228)	166,433,652	(35,640,576)	-	(35,640,576)
FUND BALANCE, Beginning of year	202,074,228	(9,058,118)	193,016,110	-	193,016,110
FUND BALANCE, End of year	\$ -	\$ 157,375,534	\$ 157,375,534	\$ -	\$ 157,375,534

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (NUTRITION SERVICES)
YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Variance with Final Budget</u>	<u>Budget Basis</u>	<u>Actual Adjustments</u>	<u>GAAP Basis</u>
REVENUES					
Local sources					
Charges for services	\$ 988,267	\$ (985,437)	\$ 2,830	\$ -	\$ 2,830
Intergovernmental					
State sources	780,000	(731,941)	48,059	-	48,059
Federal sources	<u>3,910,000</u>	<u>2,194,218</u>	<u>6,104,218</u>	<u>(85,701)</u>	<u>6,018,517</u>
<i>Total Revenues</i>	5,678,267	476,840	6,155,107	(85,701)	6,069,406
EXPENDITURES					
Current					
Community services	<u>6,614,267</u>	<u>52,926</u>	<u>6,561,341</u>	<u>-</u>	<u>6,561,341</u>
REVENUES OVER (UNDER) EXPENDITURES					
	(936,000)	529,766	(406,234)	(85,701)	(491,935)
OTHER FINANCING SOURCES					
Transfers in	<u>936,000</u>	<u>189,730</u>	<u>746,270</u>	<u>-</u>	<u>746,270</u>
NET CHANGE IN FUND BALANCE					
	-	340,036	340,036	(85,701)	254,335
FUND BALANCE, Beginning of year					
	<u>-</u>	<u>197,578</u>	<u>197,578</u>	<u>196,261</u>	<u>393,839</u>
FUND BALANCE, End of year					
	<u>\$ -</u>	<u>\$ 537,614</u>	<u>\$ 537,614</u>	<u>\$ 110,560</u>	<u>\$ 648,174</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS (SCHOOL RESOURCES FUND)
YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Variance with Final Budget	Actual		GAAP Basis
				Budget Basis	Adjustments	
REVENUES						
Local sources						
Charges for services	\$ 3,295,000	\$ 2,846,709	\$ (2,357,318)	\$ 489,391	\$ -	\$ 489,391
Miscellaneous	-	448,291	-	448,291	-	448,291
Total Revenues	3,295,000	3,295,000	(2,357,318)	937,682	-	937,682
EXPENDITURES						
Current						
Instruction	7,493,500	7,493,500	6,274,840	1,218,660	-	1,218,660
Supporting services	1,866,000	1,866,000	928,669	937,331	-	937,331
Community services	1,000	1,000	1,000	-	-	-
Facilities acquisition and construction	1,000	1,000	1,000	-	-	-
Operating contingency	3,278,000	3,278,000	3,278,000	-	-	-
Total Expenditures	12,639,500	12,639,500	10,483,509	2,155,991	-	2,155,991
REVENUES OVER (UNDER) EXPENDITURES	(9,344,500)	(9,344,500)	(8,126,191)	(1,218,309)	-	(1,218,309)
OTHER FINANCING SOURCES (USES)						
Transfers in	2,000,000	2,000,000	-	2,000,000	-	2,000,000
Transfers out	(1,000)	(1,000)	1,000	-	-	-
Total Other Financing Sources (Uses)	1,999,000	1,999,000	1,000	2,000,000	-	2,000,000
NET CHANGE IN FUND BALANCE	(7,345,500)	(7,345,500)	8,127,191	781,691	-	781,691
FUND BALANCE, Beginning of year	8,345,500	8,345,500	1,269,460	9,614,960	-	9,614,960
FUND BALANCE, End of year	\$ 1,000,000	\$ 1,000,000	\$ 9,396,651	\$ 10,396,651	\$ -	\$ 10,396,651

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL - INTERNAL SERVICE FUNDS (INSURANCE RESERVE FUND)
YEAR ENDED JUNE 30, 2021

	Original and Final Budget	Variance with Final Budget	Budget Basis	Actual Adjustments	GAAP Basis
REVENUES					
Local sources					
Interest earnings	\$ 100,000	\$ (64,413)	\$ 35,587	\$ -	\$ 35,587
Miscellaneous	34,444,000	(1,807,015)	32,636,985	-	32,636,985
Intergovernmental					
State sources	200,000	(57,334)	142,666	-	142,666
Total Revenues	34,744,000	(1,928,762)	32,815,238	-	32,815,238
EXPENSES					
Current					
Instruction	1,000	1,000	-	-	-
Supporting services	38,181,971	4,023,962	34,158,009	-	34,158,009
Community services	1,000	1,000	-	-	-
Operating contingency	500,000	500,000	-	-	-
Total Expenses	38,683,971	4,525,962	34,158,009	-	34,158,009
REVENUES OVER (UNDER) EXPENSES	(3,939,971)	2,597,200	(1,342,771)	-	(1,342,771)
OTHER FINANCING SOURCES (USES)					
Transfers in	960,000	(63,837)	896,163	-	896,163
Transfers out	(19,000)	2,000	(17,000)	-	(17,000)
Total Other Financing Sources (Uses)	941,000	(61,837)	879,163	-	879,163
NET CHANGE IN FUND NET POSITION	(2,998,971)	2,535,363	(463,608)	-	(463,608)
FUND NET POSITION, Beginning of year	9,780,000	(745,323)	9,034,677	-	9,034,677
FUND NET POSITION, End of year	\$ 6,781,029	\$ 1,790,040	\$ 8,571,069	\$ -	\$ 8,571,069

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

BUDGET AND ACTUAL - INTERNAL SERVICE FUNDS (POSTEMPLOYMENT BENEFITS FUND)

YEAR ENDED JUNE 30, 2021

	<u>Original and Final Budget</u>	<u>Variance with Final Budget</u>	<u>Budget Basis</u>	<u>Actual Adjustments</u>	<u>GAAP Basis</u>
REVENUES					
Local sources					
Miscellaneous	\$ 1,100,000	\$ (47,456)	\$ 1,052,544	\$ -	\$ 1,052,544
EXPENSES					
Current					
Supporting services	1,795,100	819,281	975,819	-	975,819
NET CHANGE IN FUND NET POSITION	(695,100)	771,825	76,725	-	76,725
FUND NET POSITION, Beginning of year	3,540,700	(36,614)	3,504,086	-	3,504,086
FUND NET POSITION, End of year	<u>\$ 2,845,600</u>	<u>\$ 735,211</u>	<u>\$ 3,580,811</u>	<u>\$ -</u>	<u>\$ 3,580,811</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
 SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 BUDGET AND ACTUAL - FIDUCIARY FUNDS (CUSTODIAL FUNDS)
 YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget</u>	<u>Actual</u>		<u>GAAP Basis</u>
				<u>Budget Basis</u>	<u>Adjustments</u>	
REVENUES						
Local sources						
Miscellaneous	182,086	\$ 182,361	\$ 81,139	\$ 263,500	\$ -	\$ 263,500
State sources	58,610	58,335	-	58,335	-	58,335
<i>Total Revenues</i>	240,696	240,696	81,139	321,835	-	321,835
EXPENSES						
Current						
Instruction	240,696	40,696	34,146	6,550	-	6,550
Community Services	-	200,000	118,437	81,563	-	81,563
<i>Total Expenses</i>	240,696	240,696	152,583	88,113	-	88,113
REVENUES OVER (UNDER) EXPENSES	-	-	233,722	233,722	-	233,722
NET CHANGE IN FUND NET POSITION	-	-	233,722	233,722	-	233,722
FUND NET POSITION, Beginning of year	-	-	-	-	-	-
FUND NET POSITION, End of year	\$ -	\$ -	\$ 233,722	\$ 233,722	\$ -	\$ 233,722

***CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS***

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE ¹
JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Governmental funds capital assets:		
Land	\$ 2,020,334	\$ 2,020,334
Construction in progress	52,610,629	20,068,354
Athletic field improvements	17,365,738	15,390,737
Buildings and improvements ²	413,160,826	413,951,200
Equipment	17,574,086	16,748,610
Vehicles	16,133,807	15,410,199
Intangibles	2,617,545	2,617,545
Total governmental funds capital assets	<u>\$ 521,482,965</u>	<u>\$ 486,206,979</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Capital assets purchased by the internal service fund are included as governmental activities in the statement of net position.

² Historical information for the source of these capital assets is not available.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY ¹
JUNE 30, 2021

	<u>Land</u>	<u>Athletic Field Improvements</u>	<u>Buildings and Improvements</u>
Direct classroom services			
Regular instruction	\$ 1,008,808	\$ -	\$ 234,171,834
Special programs	238,733	-	57,405,536
Total direct classroom services	<u>1,247,541</u>	<u>-</u>	<u>291,577,370</u>
Classroom support services			
Extracurricular activities	34,599	17,365,738	8,137,700
Counselors, nurses and student support	89,014	-	24,131,950
Libraries, curriculum and staff development	29,577	-	9,820,054
School administration	177,938	-	40,907,952
Community services	7,908	-	1,818,131
Total classroom support services	<u>339,036</u>	<u>17,365,738</u>	<u>84,815,787</u>
Building support services			
Facilities operation and maintenance	182,542	-	3,716,576
Student transportation	165,100	-	3,299,105
Computing and information services	3,675	-	2,982,729
Warehouse and purchasing	1,492	-	3,209,123
Total building support services	<u>352,809</u>	<u>-</u>	<u>13,207,533</u>
Central support services			
Executive administration	932	-	756,386
Financial services	2,984	-	2,422,066
Human resources	2,241	-	2,226,344
Student Safety	502	-	31,413
Communications and intergovernmental relations	560	-	454,647
Total central support services	<u>7,219</u>	<u>-</u>	<u>5,890,856</u>
Nutrition Services	<u>73,729</u>	<u>-</u>	<u>17,669,280</u>
Total governmental funds capital assets	<u>\$ 2,020,334</u>	<u>\$ 17,365,738</u>	<u>\$ 413,160,826</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Capital assets purchased by the internal service fund are included as governmental activities in the statement of net position.

<i>Equipment</i>	<i>Vehicles</i>	<i>Intangibles</i>	<i>Construction in Progress</i>	<i>Total</i>
\$ 933,416	\$ -	\$ -	\$ 46,448,881	\$ 282,562,939
36,023	-	-	-	57,680,292
969,439	-	-	46,448,881	340,243,231
20,266	-	-	6,136,748	31,695,051
290,043	-	-	-	24,511,007
32,032	-	-	-	9,881,663
183,666	-	-	-	41,269,556
-	-	-	-	1,826,039
526,007	-	-	6,136,748	109,183,316
3,461,051	2,097,951	-	-	9,458,120
174,178	13,491,133	-	-	17,129,516
11,486,978	53,019	2,617,545	-	17,143,946
30,819	379,293	-	-	3,620,727
15,153,026	16,021,396	2,617,545	-	47,352,309
-	-	-	-	757,318
23,851	-	-	-	2,448,901
-	-	-	-	2,228,585
-	112,411	-	-	144,326
602,936	-	-	25,000	1,083,143
626,787	112,411	-	25,000	6,662,273
298,827	-	-	-	18,041,836
\$ 17,574,086	\$ 16,133,807	\$ 2,617,545	\$ 52,610,629	\$ 521,482,965

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OTHER FINANCIAL SCHEDULES

These schedules provide supplemental data relating to grant programs, property tax levies, bond and bond interest transactions, and supplemental information required by the State Department of Education.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
COMPUTATION OF DISTRICT PROPERTY TAX LEVY
YEARS ENDED JUNE 30, 2020 AND 2021

A property tax is levied annually on all assessed real and personal property in the District. The property tax is used to balance the General Fund budget, after taking into consideration revenues from other sources, and to provide funds to make the annual payments of principal and interest on the District's bonded indebtedness. After adjusting the amount of this levy for tax offsets, special assessments and the Measure 5 legal reduction in tax rates funded by the State of Oregon, the balance of the tax requirement is entered on the Lane and Linn County tax rolls as the District tax.

The computation of the District tax for 2021 and 2020 follows:

	2021			2020		
	General Fund		Debt Service Fund	General Fund		Debt Service Fund
	Permanent	Local Option		Permanent	Local Option	
Tax Rate	\$ 4.75	\$ 1.50	\$ 2.25	\$ 4.75	\$ 1.50	\$ 2.25
Amount tax rate will raise	78,890,113	25,651,065	37,070,709	76,001,173	24,684,559	35,944,669
Rounding gain (loss)	1,339	-	1,246	2,206	-	481
Measure 5 compression loss	(515,190)	(5,251,617)	-	(473,943)	(5,704,791)	-
Taxes imposed for District	<u>\$ 78,376,262</u>	<u>\$ 20,399,448</u>	<u>\$ 37,071,955</u>	<u>\$ 75,529,436</u>	<u>\$ 18,979,768</u>	<u>\$ 35,945,150</u>
District tax rate per \$1,000 of TAV ⁽¹⁾	<u>\$ 4.72</u>	<u>\$ 1.23</u>	<u>\$ 2.20</u>	<u>\$ 4.72</u>	<u>\$ 1.19</u>	<u>\$ 2.21</u>

⁽¹⁾ Lane and Linn County Taxable Assessed Value (TAV):

	Lane	Linn
2021	\$ 16,599,979,198	\$ 13,712,133
2020	\$ 15,992,005,177	\$ 13,296,095

These figures represent assessed values for Lane and Linn Counties after the removal of certain offsets, including the value of urban renewal areas.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
YEAR ENDED JUNE 30, 2021

	Current Levy and Taxes July 1, 2020	Tax Collections	Taxes Receivable June 30, 2021			
			Discounts and Adjustments	Total	General Fund	Debt Service Fund
2020-2021	\$ 135,847,665	\$ 129,478,264	\$ 3,931,325	\$ 2,438,076	\$ 1,815,985	\$ 622,091
2019-2020	2,594,956	1,225,270	102,425	1,267,261	927,573	339,688
2018-2019	997,686	491,775	36,271	469,640	373,045	96,595
2017-2018	526,816	304,939	21,928	199,949	158,523	41,426
2016-2017	226,953	140,301	9,433	77,219	59,979	17,240
2015-2016	79,733	22,535	3,004	54,194	42,292	11,902
2014-2015	42,928	11,093	1,856	29,979	23,206	6,773
Prior	400,985	23,008	50,280	327,697	276,070	51,627
Totals	\$ 140,717,722	\$ 131,697,185	\$ 4,156,522	\$ 4,864,015	\$ 3,676,673	\$ 1,187,342

	Total
SUMMARY OF PROPERTY TAX REVENUE	
Tax collection shown above	\$ 131,697,185
Decrease in taxes available to meet current demands, net	(8,739)
Interest on tax collection	439,365
Assessment of additional taxes and penalties, Lane County	240,206
Payments in lieu of tax and other adjustments	27,455
Total Tax Revenue (Budgetary Basis)	\$ 132,395,472
GENERAL FUND	\$ 96,334,243
DEBT SERVICE FUND	36,061,229
	\$ 132,395,472

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
DEBT INFORMATION
YEAR ENDED JUNE 30, 2021

	<u>Date Issued</u>	<u>Maturity Date</u>	<u>Principal Issued</u>	<u>Principal Outstanding</u>
SECURED BY THE FULL FAITH & CREDIT OF THE DISTRICT				
2011A School Improvement	8/11/2011	6/15/2023	\$ 15,870,000	-
2011B School Improvement	8/11/2011	6/15/2028	15,000,000	15,000,000
2011C School Improvement	8/11/2011	6/15/2031	4,127,258	4,127,258
2012 Refunding	10/17/2012	6/15/2025	37,405,000	3,795,000
2013A School Improvement	8/28/2013	6/15/2031	34,035,000	6,465,000
2013B School Improvement	8/28/2013	6/15/2028	5,961,054	4,693,143
2014 School Improvement	9/18/2014	6/15/2034	80,000,000	7,770,000
2016 School Improvement	6/16/2016	6/15/2029	39,750,000	26,450,000
2017 School Improvement	6/15/2017	6/15/2037	45,255,000	42,405,000
2019 School Improvement	4/11/2019	6/15/2039	150,000,000	134,785,000
2020 Refunding	9/15/2020	6/15/2034	115,025,000	111,920,000
<i>Total General Obligation Bonds</i>			542,428,312	357,410,401
Pension Bonds	2/19/2004	6/30/2028	53,435,000	32,600,000
<i>Total GO and Pension Bonds</i>			595,863,312	390,010,401
CAPITAL LEASE PURCHASE AGREEMENTS				
US Bancorp Government Leasing and Finance	7/15/2011	7/15/2021	1,382,438	148,008
US Bancorp Government Leasing and Finance	8/30/2012	7/30/2022	649,080	139,352
<i>Total Capital Lease Purchase Agreements</i>			2,031,518	287,360
<i>Total Gross Direct and Net Direct Debt</i>			<u>\$ 597,894,830</u>	<u>\$ 390,297,761</u>

SHORT-TERM BORROWING

The District currently has no short-term debt.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON

DEBT INFORMATION (Continued)

YEAR ENDED JUNE 30, 2021

DEBT MANAGEMENT

The District has never defaulted on a debt obligation. The District has not used bond proceeds for operational purposes.

DEBT SUMMARY

Gross and net property-tax backed debt ¹	\$ 357,410,401
Net overlapping debt	131,579,057
Total net property-tax backed plus overlapping debt	<u>\$ 488,989,458</u>

PER CAPITA RATIOS		<u>Amount per Capita</u>	<u>Percentage</u>
2020-21 estimated District population ²	175,626		
2020-21 real market value	<u>\$ 29,672,542,612</u>	<u>\$ 168,953</u>	
Gross and net property-tax backed debt	\$ 357,410,401	\$ 2,035	1.20%
Net overlapping debt	131,579,057	749	0.44%
Total net direct plus overlapping debt	<u>\$ 488,989,458</u>	<u>\$ 2,817</u>	<u>1.64%</u>

⁽¹⁾ Gross property-tax backed debt is all Unlimited-tax General Obligation and Limited-tax General Obligation bonds. Net property-tax backed debt subtracts Self-supporting Unlimited-tax General Obligation and Self-supporting Limited-tax General Obligation debt, of which the District has none.

⁽²⁾ Estimated district population no longer available. Estimated City of Eugene population used for per capita ratio calculation.

Source: Debt Management Division, Oregon State Treasury
U.S. Census Bureau

DEBT LIMITATION

ORS 328.245 limits the general obligation debt which an Oregon school district may have outstanding at any time to an amount calculated by multiplying the number of grades, kindergarten through eighth, for which the district operates schools by a factor of .0055 of the real market value, and the number of grades, nine through twelve, for which the district operates schools by a factor of .0075. The District's aggregate percentage debt limitation is therefore 7.95 percent of the real market value of the District. This is calculated as follows:

Kindergarten through eighth grade	9 x .0055	4.95%
Ninth through twelfth grade	4 x .0075	<u>3.00%</u>
<i>Total Allowable Percentage</i>		<u>7.95%</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON

DEBT INFORMATION (Continued)

YEAR ENDED JUNE 30, 2021

DEBT CAPACITY

The limitation on general obligation indebtedness for the District is calculated by multiplying the Real Market Value of taxable property by the allowable percent, as calculated above. The following table shows the general obligation debt capacity of the District.

Real Market Value (2020-21)	\$ 29,672,542,612
General obligation debt capacity (7.95% of Real Market Value)	2,358,967,138
Outstanding obligations subject to limit	357,410,401
Less: amount available in debt service fund	<u>712,032</u>
Remaining debt capacity	<u>\$ 2,002,268,769</u>
Percent of general obligation debt Capacity issued	15.12%

LEVY ELECTION HISTORY

<u>Date</u>	<u>Type of Election</u>	<u>Amount Requested</u>	<u>Votes¹</u>			<u>Percent Passed (Failed)</u>
			<u>Yes</u>	<u>No</u>	<u>Margin</u>	
11/03/1992	G.O. Bond	\$74,300,000	38,717	27,939	10,778	58.1%
11/08/1994	G.O. Bond	6,000,000	28,378	22,632	5,746	55.6
11/03/1998	G.O. Bond	12,200,000	32,294	16,823	15,471	65.7
05/16/2000	Local Option ²	27,100,000	28,449	16,229	12,220	63.7
05/21/2002	G.O. Bond	116,000,000	26,248	12,681	13,567	67.4
11/02/2004	Local Option ³	31,250,000	53,674	20,845	32,829	72.0
11/04/2008	Local Option ⁴	80,140,000	49,568	28,297	21,271	63.7
05/17/2011	G.O. Bond	70,000,000	27,162	15,838	11,324	63.2
05/21/2013	G.O. Bond	170,000,000	24,672	14,266	10,406	63.4
11/04/2014	Local Option ⁵	40,000,000	48,301	15,409	32,892	75.8
11/06/2018	G.O. Bond	319,300,000	53,815	26,770	27,045	66.8
05/21/2019	Local Option ⁶	91,900,000	26,271	10,281	15,990	71.9

¹Lane County voters only.

²Estimated. Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, that was levied for five years from 2000-2001 through 2004-2005.

³Estimated. Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, that was levied for five years from 2005-2006 through 2009-2010.

⁴Estimated. Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2010-2011 through 2014-2015.

⁵Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2015-2016 through 2019-2020.

⁶Voters authorized a Local Option Levy of \$1.50 per \$1,000 of assessed value, to be levied for five years beginning in 2020-2021 through 2024-2025.

Source: City Recorder's Office

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
SUMMARY OF ADOPTED GENERAL FUND BUDGETS
YEAR ENDED JUNE 30, 2021

	<u>2020-21</u> Budget	<u>2021-22</u> Budget
	<i>(In thousands)</i>	
RESOURCES		
State School Funding		
Property taxes	\$ 74,355	\$ 77,072
Property taxes, prior years	1,471	1,358
State School Fund	104,183	99,614
Other SSF revenues	1,934	2,067
Local option property tax	18,776	20,211
Transfers	21	4
Other sources	5,889	5,512
	<hr/>	<hr/>
<i>Total Revenues</i>	206,629	205,838
Beginning net working capital	31,900	54,750
	<hr/>	<hr/>
<i>Total Budget Resources</i>	<u>\$ 238,529</u>	<u>\$ 260,588</u>
 REQUIREMENTS		
Salaries	\$ 101,978	\$ 108,224
Benefits	70,782	71,397
Services	19,353	19,100
Supplies	5,722	5,844
Equipment	173	176
Other	7,303	7,190
Operations Reserve	12,534	27,964
PERS Reserve	9,000	9,000
Contingency	3,983	4,123
	<hr/>	<hr/>
<i>Total Expenditures</i>	230,828	253,018
Unappropriated balance	7,701	7,570
	<hr/>	<hr/>
<i>Total Budget Requirements</i>	<u>\$ 238,529</u>	<u>\$ 260,588</u>

Source: Eugene School District 4J

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SUMMARY SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL SCHOOLS
STUDENT BODY ACTIVITY - SCHOOL RESOURCES FUND
YEAR ENDED JUNE 30, 2021

	Cash Balance 6/30/2020	SBA Cash Receipts	SBA Disbursements	Cash Balance 6/30/2021
High Schools:				
Churchill	\$ 236,587	\$ 72,597	\$ 48,246	\$ 260,938
Community Living Program ⁽¹⁾	7,913	(7,913)	-	-
Early College & Career Options	23,816	6,803	1,186	29,433
International High School ⁽²⁾	-	72,879	425	72,454
North Eugene	255,360	419,206	56,404	618,162
Sheldon	472,535	43,914	175,164	341,285
South Eugene	73,455	488,304	121,802	439,957
Transition Ed. Network	7,414	8,383	270	15,527
<i>Total High Schools</i>	<u>1,077,080</u>	<u>1,104,173</u>	<u>403,497</u>	<u>1,777,756</u>
Middle Schools:				
Arts & Technology	69,196	9,074	4,158	74,112
Cal Young	152,157	2,503	1,394	153,266
Colin Kelly	36,705	3,702	6,573	33,834
Kennedy	23,253	3,302	7,173	19,382
Madison	85,694	4,741	10,943	79,492
Monroe	142,916	13,988	14,731	142,173
Roosevelt	281,627	15,578	12,247	284,958
Spencer Butte	128,443	5,824	11,813	122,454
<i>Total Middle Schools</i>	<u>919,991</u>	<u>58,712</u>	<u>69,032</u>	<u>909,671</u>
Elementary Schools:				
Adams	55,779	4,036	6,738	53,077
Awbrey Park	46,061	8,187	1,746	52,502
Bertha Holt	119,791	11,666	12,006	119,451
Buena Vista	50,684	8,030	6,051	52,663
Camas Ridge	85,259	16,175	10,673	90,761
Cesar Chavez	14,569	1,297	1,165	14,701
Charlemagne Fox Hollow	37,881	250	2,303	35,828
Chinese Immersion	6,157	1,483	3,470	4,170
Corridor ⁽³⁾	14,621	(14,621)	-	-
Edgewood	102,412	23,377	21,879	103,910
Edison	47,054	3,686	2,858	47,882
Family	10,804	1,523	241	12,086
Gilham	91,980	3,214	3,649	91,545
Howard	36,067	9,655	4,353	41,369
McCornack	40,166	9,161	12,804	36,523
River Road/Camino Del Rio	42,247	4,473	3,715	43,005
Spring Creek	26,503	6,023	1,242	31,284
Twin Oaks	38,080	5,490	9,153	34,417
Willagillespie	125,485	6,287	5,754	126,018
Yujin Gakuen	89,859	12,851	10,729	91,981
<i>Total Elementary Schools</i>	<u>1,081,459</u>	<u>122,243</u>	<u>120,529</u>	<u>1,083,173</u>
TOTAL ALL SCHOOLS	<u><u>\$ 3,078,530</u></u>	<u><u>\$ 1,285,128</u></u>	<u><u>\$ 593,058</u></u>	<u><u>\$ 3,770,600</u></u>

⁽¹⁾ The Community Living Program student body funds were merged with Transition Education Network.

⁽²⁾ International High School student body funds were commingled with Sheldon, South Eugene and Churchill student body funds. During 2021, \$57,391, \$11,749 and \$780, respectively, was moved from each high school into a separate fund.

⁽³⁾ The Eugene School District 4j Board closed Corridor Elementary School August 2020. Remaining Student Body Funds were distributed to the student body accounts of schools where former Corridor students enrolled in fiscal year 2021.

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

PURPOSE OF THE SCHEDULE

The accompanying schedule of expenditures of federal awards (the "Schedule") is a supplementary schedule to Eugene School District 4J's financial statements and is presented for purposes of additional analysis. Because the Schedule presents only a selected portion of the activities of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions of donations of property, direct appropriations, food commodities, loans, loan guarantees, interest subsidies, and insurance. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance. The district has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance. The District did not pass to other agencies or organizations federal awards received and therefore does not report subrecipient payments for the year ended June 30, 2021.

Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for Eugene School District 4J, Eugene, Oregon are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

Reporting Entity

The reporting entity is fully described in the notes to the financial statements. Additionally, the Schedule includes all federal programs administered by Eugene School District 4J, Eugene, Oregon for the year ended June 30, 2021.

Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded as received in cash or on the accrual basis where measurable and available. Expenditures are recorded when the liability is incurred.

EUGENE SCHOOL DISTRICT No. 4J, Eugene, Oregon
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

	Pass-Through/ Entity Identifying Number	Federal ALN Number	Current Year's Revenues and Expenditures	Expenditures to Subrecipients
U.S. Department of Justice				
Community Oriented Policing Service (COPS)				
Public Safety Partnership and Community Policing Grant	2019SVWX0020	16.710	\$ 81,862	
Total U.S. Department of Justice			81,862	
U.S. Department of Education				
Office of Elementary and Secondary Education				
Indian Education Formula Grants to Local Educational Agencies	S060A191100	84.060A	1,067	
Indian Education Formula Grants to Local Educational Agencies	S060A201100	84.060A	137,306	
Subtotal Indian Education Grants			138,373	
Passed Through Oregon State Department of Education				
Title I Grants to Local Educational Agencies				
Title I: Grants to Local Educational Agencies	53262	84.010	1,074,069	
Title I: Grants to Local Educational Agencies	58258	84.010	3,221,887	
Title ID: Grants to Local Educational Agencies	53902	84.010	19,011	
Title ID: Grants to Local Educational Agencies	58900	84.010	63,559	
Title I: Grants to Local Educational Agencies	51421	84.010	72,447	
Title I: Grants to Local Educational Agencies	54298	84.010	192,013	
Title I: Grants to Local Educational Agencies	67962	84.010	49,464	
Subtotal Title I Grants to Local Educational Agencies			4,692,450	
Prevention and Intervention Programs for Children and Youths Who Are Neglected, Delinquent, or At Risk				
Neglected and Delinquent State Agency and Local Educational Agency Program	12291	84.013	15,200	
Subtotal Prevention and Intervention Programs for Children and Youths			15,200	
Supporting Effective Instruction State Grants				
Supporting Effective Instruction State Grants - Class Size Reduction	53524	84.367	187,306	
Supporting Effective Instruction State Grants - Class Size Reduction	58751	84.367	314,104	
Subtotal Supporting Effective Instruction State Grants			501,410	
English Language Acquisition State Grants				
English Language Acquisition State Grants	58468	84.365	57,123	
Subtotal English Language Acquisition State Grants			57,123	
Student Support and Academic Enrichment Program				
Student Support and Academic Enrichment 17-19	54514	84.424	87,266	
Student Support and Academic Enrichment 20-21	58569	84.424	123,573	
Subtotal Student Support and Academic Enrichment Program			210,839	
Education Stabilization Fund				
Elementary and Secondary School Emergency Relief Fund (ESSER)				
Local Education Agency Elementary & Secondary School Emergency Relief Fund Grant	57805	84.425D	2,774,442	
Local Education Agency Elementary & Secondary School Emergency Relief Fund Grant	64575	84.425D	5,187,053	
Local Education Agency Elementary & Secondary School Emergency Relief Fund Grant	64880	84.425D	234	
Subtotal ESSER			7,961,729 ¹	
Governors Emergency Education Relief Fund				
CDL Grant Program GEER Funding	60936	84.425D	302,143	
Subtotal GEER			302,143 ¹	
Subtotal Education Stabilization Fund			8,263,872	
Career and Technical Education - Basic Grants to States (Perkins IV)				
Grants and Programs for Career and Technical Education - Perkins (Passed through Lane ESD)	NA	84.048	40	
Grants and Programs for Career and Technical Education - Perkins (Passed through Lane ESD)	NA	84.048	27,875	
Subtotal Career and Technical Education - Basic Grants to States			27,915	
Twenty-First Century Community Learning Centers				
Twenty-First Century Community Learning Centers (Cohort 4 Year 2)	54263	84.287	50,772	
Twenty-First Century Community Learning Centers (Cohort 4 Year 3)	61147	84.287	417,627	
Subtotal Twenty-First Century Community Learning Centers			468,399	
Education Research				
Freshman Success Research Grant (Passed through University of Oregon)	NA	84.305A	2,420	
Subtotal Education Research			2,420	
Special Education (IDEA) Cluster				
Special Education - Grants to States (IDEA, Part B)				
Regional Orthopedic Impaired (Passed through Lane ESD)	NA	84.027	13,840	
IDEA Part B, Section 611	53847	84.027	801,002	
IDEA Part B, Section 611	60652	84.027	2,295,272	
IDEA Part B, Section 611 - Long Term Care and Treatment	12291	84.027	7,300	
Extended Assessment	59350	84.027	4,945	
Subtotal Special Education - Grants To States (IDEA, Part B)			3,122,359	

EUGENE SCHOOL DISTRICT No. 4J, Eugene, Oregon
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

	Pass-Through/ Entity Identifying Number	Federal ALN Number	Current Year's Revenues and Expenditures	Expenditures to Subrecipients
Special Education - Preschool Grants (IDEA Preschool)				
IDEA Part B, Section 619 - Preschool	60494	84.173	\$ 30,947	
Subtotal Special Education - Preschool Grants (IDEA Preschool)			30,947	
Subtotal Special Education (IDEA) Cluster			3,153,306	
Rehabilitation Services - Vocational Rehabilitation Grants to States				
Youth Transition Program (Passed through DHS)	162392	84.126	55,794	
Subtotal Vocational Rehabilitation Grants to States			55,794	
Total U.S. Department of Education			17,587,101	
U.S. Institute of Museum and Library Services				
Passed Through Oregon State Library				
Library Services and Technology Act (LSTA) Program COVID-19 Response Grant	NA	45.310	500	
Library Services and Technology Act (LSTA) Program COVID-19 Response Grant	NA	45.310	7,500	
Total U.S. Institute of Museum and Library Services			8,000	
U.S. Department of Transportation				
Highway Planning and Construction				
Student Traffic Safety Program (Passed through Lane Transit District)	2017-71	20.205	22,407	
Student Traffic Safety Program (Passed through Lane Transit District & Lane Council of Governments)	2017-71	20.205	61,240	
Total U.S. Department of Transportation			83,647	
U.S. Department of Health and Human Services				
Promoting Safe and Stable Families				
Family Resource Ctr II 2018-2019 Lane County CCF (Passed through Lane County, Oregon)	50847A7	93.556	343	
Family Resource Ctr II 2018-2019 Lane County CCF (Passed through Lane County, Oregon)	50847A8	93.556	13,163	
Total U.S. Department of Health and Human Services			13,506	
U.S. Department of Agriculture				
Passed Through Oregon State Department of Education				
Child Nutrition Cluster				
School Breakfast Program (SBP)				
School Breakfast Program - USDA Commodities (Noncash Assistance)	NA	10.555	456,413	
School Breakfast Program	NA	10.553	1,794,563	
Subtotal School Breakfast Program (SBP)			2,250,976 ¹	
National School Lunch Program (NSLP)				
National School Lunch Program	NA	10.555	2,919,908	
Subtotal National School Lunch Program (NSLP)			2,919,908 ¹	
Subtotal Child Nutrition Cluster			5,170,884	
Child and Adult Care Food Program (CACFP)				
Child and Adult Care Food Program	NA	10.558	847,634	
Subtotal Child and Adult Care Food Program (CACFP)			847,634 ¹	
Fresh Fruit and Vegetable Program				
Fresh Fruit and Vegetable Program - Howard Elementary	54810	10.582	5,596	
Fresh Fruit and Vegetable Program - Chavez Elementary	54883	10.582	5,596	
Subtotal Fresh Fruit and Vegetable Program			11,192	
Total U.S. Department of Agriculture			6,029,710	
Total Federal Expenditures			23,803,826	
Reconciliation of Federal Expenditures to Federal Revenue			23,803,826	
Federal revenue reported above			23,803,826	
Federal revenue not required to be reported in this schedule:				
Qualified School Construction Bond subsidy			665,128	
Federal Forest Fees			587,923	
Miscellaneous Federal revenue			100	
Total revenue from Federal sources			\$ 25,056,977	

¹ Major Program

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BUDGETARY COMPARISON SCHEDULES

Pursuant to the provisions of Oregon Revised Statute 297.465, Oregon Administrative Rule #162-010-0130, *Minimum Standards for Audits of Oregon Municipal Corporations*, requires an individual schedule of revenues, expenditures/expenses, and changes in fund balances/net position, budget and actual be displayed for each fund where legally adopted budgets are required.

In accordance with GASB Statement No. 34, the District's General Fund and any major special revenue fund (the Federal, State and Local Programs Fund) are presented as Basic Financial Statements. However, the level of detail provided in those statements is insufficient for state reporting purposes. Therefore, greater detail for the General Fund and the Federal, State and Local Programs Fund is presented in the following pages as supplemental information in addition to the budgetary comparisons of all other funds with legally adopted budgets.

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
LOCAL REVENUE				
1111	Taxes - current year's levy	\$ 75,016,961	\$ 74,355,000	\$ 661,961
1112	Taxes - prior years' levies	1,169,129	1,228,000	(58,871)
1114	Tax offset	10,000	-	10,000
1120	Local option levy	19,861,869	18,776,000	1,085,869
1190	Penalties and interest on taxes	276,284	213,000	63,284
1200	Local governmental units	31,751	30,000	1,751
1310	Regular day school tuition	-	5,000	(5,000)
1411	Transportation fees from individuals	525	175,000	(174,475)
1500	Earnings on investments	460,797	1,305,000	(844,203)
1700	Extracurricular activities income	3,448	290,200	(286,752)
1800	Community service income	-	133,741	(133,741)
1980	Fees charged to grants	464,123	510,000	(45,877)
1990	Refunds and miscellaneous	703,272	737,000	(33,728)
1000	<i>Total Local Revenue</i>	97,998,159	97,757,941	240,218
INTERMEDIATE REVENUE				
2101	County school fund	3,397,099	2,937,122	459,977
2190	Other Intermediate Sources	218,540	-	218,540
2000	<i>Total Intermediate Revenue</i>	3,615,639	2,937,122	678,517
STATE REVENUE				
3101	State school fund (except 3102 and 3106)	100,489,202	102,382,975	(1,893,773)
3103	Common school fund	1,952,102	1,684,125	267,977
3199	Other unrestricted grants-in-aid	2,322,962	1,800,000	522,962
3299	Other restricted grants-in-aid	-	-	-
3900	Revenue for/on behalf of the District	56,605	46,000	10,605
3000	<i>Total State Revenue</i>	104,820,871	105,913,100	(1,092,229)
REVENUE FROM FEDERAL SOURCES				
4801	Federal forest fees	587,923	-	587,923
4900	Other revenue from federal sources	100	-	100
4000	<i>Total Federal Revenue</i>	588,023	-	588,023
	<i>Total Revenue</i>	207,022,692	206,608,163	414,529
OTHER SOURCES				
5200	Transfer from other funds	17,000	21,000	(4,000)
5400	FUND BALANCES, Beginning	47,187,851	31,900,000	15,287,851
6000	TOTAL RESOURCES	\$ 254,227,543	\$ 238,529,163	\$ 15,698,380

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
(BUDGETARY BASIS) - BUDGET AND ACTUAL - GENERAL FUND (Continued)
YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
INSTRUCTION					
1100	Regular programs				
1111	Elementary	\$ 22,010,587	\$ 14,843,614	\$ 5,295	\$ 364,556
1113	Elementary extracurricular	1,211	488	-	-
1121	Middle/JHS	9,854,424	6,583,054	74,087	140,540
1122	Middle/JHS extracurricular	39,764	17,018	-	874
1131	High school	14,962,638	9,842,939	81,634	230,410
1132	High school extracurricular	1,328,719	606,421	153,240	188,699
1132	Preschool	2,413	821	-	-
1200	Special programs				
1210	Talented and gifted	41,634	24,391	-	7,555
1220	Restrictive programs for students with disabilities	3,995,862	3,231,021	42,428	11,904
1250	Less restrictive programs for students with disabilities	6,443,546	4,685,734	174,318	4,509
1260	Treatment and habilitation	88,492	53,623	85,824	5,128
1271	Remediation	-	6	-	-
1280	Early intervention/other special programs	2,200,413	1,342,935	1,557,223	49,418
1288	Charter school flow through	-	-	7,305,928	-
1290	Other special programs	1,394,128	944,694	415	26,360
	<i>Total Instruction</i>	62,363,831	42,176,759	9,480,392	1,029,953
SUPPORTING SERVICES					
2100	Students				
2110	Attendance and social work	337,167	214,858	6,220	20,065
2120	Guidance services	2,823,171	1,837,412	704	6,619
2130	Health services	847,883	601,970	85,899	8,461
2140	Psychological services	944,732	539,665	-	12,863
2150	Speech pathology and audiology services	1,240,922	742,175	2,894	3,608
2160	Educational services	677,191	420,486	-	5,210
2190	Service area direction, students	1,221,330	739,770	199,195	27,493
2200	Instructional staff and educational media	3,700,778	2,322,713	182,581	397,169
2300	General administration				
2310	Board of education	2,146	783	87,237	160
2320	Executive administration	307,661	179,134	64,480	10,983
2400	School administration				
2410	Principals services	8,228,901	5,559,896	95,480	453,801
2500	Business				
2520	Fiscal services	1,075,625	717,641	109,868	20,190
2540	Operation and maintenance	5,154,445	3,848,705	3,281,484	1,143,842
2550	Student transportation	2,897,945	2,429,561	156,562	398,230
2570	Internal services	348,188	243,548	27,627	12,989
2600	Central				
2630	Information services	367,875	238,541	30,009	20,456
2640	Staff services	1,498,107	1,026,346	169,747	121,221
2660	Technology services	2,537,032	1,640,213	904,343	531,615
2700	District retirement	-	1,000,030	-	-
	<i>Total Supporting Services</i>	34,211,099	24,303,447	5,404,330	3,194,975
ENTERPRISE AND COMMUNITY SERVICES					
3100	Nutrition services	-	-	-	-
3300	Community services				
3390	Other community services	-	-	-	379
3500	Custody and care of children services	202,774	155,008	-	-
	<i>Total Enterprise and Community Services</i>	202,774	155,008	-	379
FACILITIES ACQUISITION AND CONSTRUCTION					
	<i>Total Facilities Acquisition and Construction</i>	-	-	-	-
DEBT SERVICE					
5100	Debt Service	-	-	-	-
OTHER USES					
5200	Interfund Transfers	-	-	-	-
6110	OPERATING CONTINGENCY	-	-	-	-
7000	ENDING BALANCE	-	-	-	-
8000	<i>Total Expenditures and Ending Balance</i>	\$ 96,777,704	\$ 66,635,214	\$ 14,884,722	\$ 4,225,307

<u>500</u> <u>Capital</u> <u>Outlay</u>	<u>600</u> <u>Other</u> <u>Objects</u>	<u>700</u> <u>Transfers & Flow-</u> <u>through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ -	\$ 26	\$ -	\$ 37,224,078		
-	-	-	1,699		
-	-	-	16,652,105		
-	-	-	57,656		
-	45,090	-	25,162,711		
-	16,023	-	2,293,102		
-	-	-	3,234		
-	-	-	73,580		
-	-	-	7,281,215		
-	-	-	11,308,107		
-	-	-	233,067		
-	-	-	6		
-	600	-	5,150,589		
-	-	-	7,305,928		
-	-	-	2,365,597		
-	61,739	-	115,112,674	\$ 121,688,313	\$ 6,575,639
-	-	-	578,310		
-	-	-	4,667,906		
-	-	-	1,544,213		
-	-	-	1,497,260		
-	-	-	1,989,599		
-	-	-	1,102,887		
-	1,978	-	2,189,766		
-	37,697	-	6,640,938		
-	20,688	-	111,014		
-	8,606	-	570,864		
-	6,292	-	14,344,370		
-	3,995	-	1,927,319		
23,926	991,147	-	14,443,549		
-	27,498	-	5,909,796		
-	400	-	632,752		
-	1,325	-	658,206		
-	14,261	-	2,829,682		
-	4,629	-	5,617,832		
-	-	-	1,000,030		
23,926	1,118,516	-	68,256,293	76,926,294	8,670,001
-	150,261	-	150,261		
-	-	-	379		
-	-	-	357,782		
-	150,261	-	508,422	547,662	39,240
-	-	-	-	1,000	1,000
-	-	-	-	1,000	1,000
-	-	5,892,433	5,892,433	6,146,000	253,567
-	-	-	-	25,517,454	25,517,454
-	-	64,457,721	64,457,721	7,701,440	(56,756,281)
<u>\$ 23,926</u>	<u>\$ 1,330,516</u>	<u>\$ 70,350,154</u>	<u>\$ 254,227,543</u>	<u>\$ 238,529,163</u>	<u>\$ (15,698,380)</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2021

<u>Code</u>	<u>Function</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
LOCAL REVENUE				
1111	Taxes - current year's levy	\$ 35,482,169	\$ 34,961,003	\$ 521,166
1112	Taxes - prior years' levies	475,955	290,000	185,955
1190	Penalties and interest on taxes	103,105	60,000	43,105
1500	Earnings on investments	63,685	162,000	(98,315)
1900	Charges to other funds	5,343,695	5,202,700	140,995
1000	<i>Total Local Revenue</i>	41,468,609	40,675,703	792,906
REVENUE FROM FEDERAL SOURCES				
4990	Other revenue from Federal sources	665,128	663,405	1,723
	<i>Total Revenue</i>	42,133,737	41,339,108	794,629
OTHER FINANCING SOURCES				
5111	Bond sales proceeds	114,591,531	-	114,591,531
5120	Premium on refunding bonds issued	377,714	-	377,714
	<i>Total Other Sources</i>	114,969,245	-	114,969,245
5400	FUND BALANCES, Beginning	2,707,015	2,654,767	52,248
6000	TOTAL RESOURCES	<u>\$ 159,809,997</u>	<u>\$ 43,993,875</u>	<u>\$ 115,816,122</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 (BUDGETARY BASIS) - BUDGET AND ACTUAL - DEBT SERVICE FUND (Continued)
 YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
DEBT SERVICE					
5100	Principal	\$ -	\$ -	\$ -	\$ -
5100	Interest	-	-	-	-
	<i>Total Debt Service</i>	-	-	-	-
OTHER FINANCING USES					
Payment to refunding bond escrow agent					
5100	Principal	-	-	-	-
5100	Interest	-	-	-	-
	<i>Total Other Financing Uses</i>	-	-	-	-
7000	ENDING BALANCE	-	-	-	-
8000	<i>Total Expenditures and Ending Balance</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>500</u> <u>Capital</u> <u>Outlay</u>	<u>600</u> <u>Other</u> <u>Objects</u>	<u>700</u> <u>Transfers & Flow-</u> <u>through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ -	\$ 28,775,000	\$ -	\$ 28,775,000		
-	13,388,292	-	13,388,292		
-	42,163,292	-	42,163,292	\$ 42,177,875	\$ 14,583
-	101,065,000	-	101,065,000		
-	13,904,245	-	13,904,245		
-	114,969,245	-	114,969,245	-	(114,969,245)
-	-	2,677,460	2,677,460	1,816,000	(861,460)
<u>\$ -</u>	<u>\$ 157,132,537</u>	<u>\$ 2,677,460</u>	<u>\$ 159,809,997</u>	<u>\$ 43,993,875</u>	<u>\$ (115,816,122)</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
LOCAL REVENUE				
1200	Local governmental units other than District	\$ 893,794	\$ 40,000	\$ 853,794
1500	Earnings on investments	314,170	10,000	304,170
1910	Rentals (except textbooks)	69,783	-	69,783
1930	Rentals or lease payments, private contractors	54,600	-	54,600
1990	Refunds and miscellaneous	67,601	63,000	4,601
1000	<i>Total Local Revenue</i>	1,399,948	113,000	1,286,948
STATE REVENUE				
3222	SSF Transportation	914,280	1,290,000	(375,720)
	<i>Total Revenue</i>	2,314,228	1,403,000	911,228
OTHER FINANCING SOURCES				
5110	Refunding bonds issued	433,469	-	433,469
5200	Interfund transfers	2,250,000	2,250,000	-
5300	Sale of capital assets	129,642	-	129,642
	<i>Total Other Sources</i>	2,813,111	2,250,000	563,111
5400	FUND BALANCES, Beginning	193,016,110	202,074,228	(9,058,118)
6000	TOTAL RESOURCES	<u>\$ 198,143,449</u>	<u>\$ 205,727,228</u>	<u>\$ (7,583,779)</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
(BUDGETARY BASIS) - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND (Continued)
YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
INSTRUCTION					
1100	Regular programs				
1111	Elementary (curricular)	\$ -	\$ -	\$ -	\$ 74,290
1131	High school	-	-	-	72,037
1291	English Language Learner	-	-	-	5,960
	<i>Total Instruction</i>	-	-	-	152,287
SUPPORTING SERVICES					
2100	Students				
2110	Attendance and social work	-	-	27,145	4,245
2190	Service area direction, students	-	-	-	4,213
2200	Instructional staff and educational media	48,387	20,228	-	-
2500	Business				
2520	Fiscal services	-	-	430,942	-
2540	Operation and maintenance	1,074,384	678,448	62,241	67,617
2550	Student transportation	-	-	-	-
2600	Central				
2630	Information services	52,399	33,843	-	-
2660	Technology services	-	-	-	251,184
2700	District retirement	-	2,853	-	-
	<i>Total Supporting Services</i>	1,175,170	735,372	520,328	327,259
ENTERPRISE AND COMMUNITY SERVICES					
	<i>Total Enterprise and Community Services</i>	-	-	-	-
FACILITIES ACQUISITION AND CONSTRUCTION					
4110	Service area direction	9,083	4,816	-	5,718
4120	Site acquisition and development services	-	-	659,122	30,200
4150	Building acquisition, construction and improvement services	2,138	-	8,461,662	151,206
	<i>Total Facilities Acquisition and Construction</i>	11,221	4,816	9,120,784	187,124
DEBT SERVICE					
5100	Principal	-	-	-	-
5100	Interest	-	-	-	-
	<i>Total Debt Service</i>	-	-	-	-
OTHER USES					
5200	Interfund Transfers	-	-	-	-
6000	OPERATING CONTINGENCY	-	-	-	-
7000	ENDING BALANCE	-	-	-	-
8000	<i>Total Expenditures and Ending Balance</i>	<u>\$ 1,186,391</u>	<u>\$ 740,188</u>	<u>\$ 9,641,112</u>	<u>\$ 666,670</u>

<u>500 Capital Outlay</u>	<u>600 Other Objects</u>	<u>700 Transfers & Flow- through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ 74,290		
-	-	-	72,037		
-	-	-	5,960		
-	-	-	152,287	\$ 3,515,096	\$ 3,362,809
-	-	-	31,390		
-	-	-	4,213		
-	-	-	68,615		
-	-	-	430,942		
378,911	-	-	2,261,601		
535,808	-	-	535,808		
-	-	-	86,242		
-	-	-	251,184		
-	-	-	2,853		
914,719	-	-	3,672,848	13,364,872	9,692,024
-	-	-	-	1,000	1,000
-	-	-	19,617		
8,279,299	94,829	-	9,063,450		
17,402,141	1,620,017	-	27,637,164		
25,681,440	1,714,846	-	36,720,231	186,372,710	149,652,479
-	212,925	-	212,925		
-	9,624	-	9,624		
-	222,549	-	222,549	-	(222,549)
-	-	-	-	1,000	1,000
-	-	-	-	2,250,000	2,250,000
-	-	157,375,534	157,375,534	-	(157,375,534)
<u>\$ 26,596,159</u>	<u>\$ 1,937,395</u>	<u>\$ 157,375,534</u>	<u>\$ 198,143,449</u>	<u>\$ 205,504,678</u>	<u>\$ 7,361,229</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) BUDGET AND ACTUAL - FEDERAL, STATE AND LOCAL PROGRAMS FUND
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
LOCAL REVENUE				
1310	Regular day school tuition	\$ 216,966	\$ -	\$ 216,966
1600	Food Service Special Functions	-	69,526	(69,526)
1700	Cocurricular activities income	6,702	-	6,702
1800	Community Services Activities	36,785	36,988	(203)
1910	Rentals	25,660	48,000	(22,340)
1920	Private contributions	1,540,137	1,346,313	193,824
1990	Refunds and miscellaneous	2,372,026	2,911,197	(539,171)
1000	<i>Total Local Revenue</i>	4,198,276	4,412,024	(213,748)
INTERMEDIATE REVENUE				
2102	Education service district funds	114,700	185,674	(70,974)
2199	Regular day school tuition	3,638	6,390	(2,752)
2900	Revenue for/on behalf of the District	-	-	-
2000	<i>Total Intermediate Revenue</i>	118,338	192,064	(73,726)
STATE REVENUE				
3199	Unrestricted Grants-in-aid	23,664	10,000	13,664
3299	Restricted Grants-in-aid	12,984,715	28,822,353	(15,837,638)
3990	Other revenue from State sources	522,107	599,316	(77,209)
3000	<i>Total State Revenue</i>	13,530,486	29,431,669	(15,901,183)
REVENUE FROM FEDERAL SOURCES				
4300	Restricted grants-in-aid; direct	220,236	564,608	(344,372)
4500	Restricted grants-in-aid; through State	17,562,652	10,199,408	7,363,244
4700	Grants-in-aid from the Federal government through other intermediate agencies	2,421	-	2,421
4000	<i>Total Federal Revenue</i>	17,785,309	10,764,016	7,021,293
	<i>Total Revenue</i>	35,632,409	44,799,773	(9,167,364)
5400	FUND BALANCES, Beginning	-	-	-
6000	TOTAL RESOURCES	<u>\$ 35,632,409</u>	<u>\$ 44,799,773</u>	<u>\$ (9,167,364)</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

(BUDGETARY BASIS) BUDGET AND ACTUAL - FEDERAL, STATE AND LOCAL PROGRAMS FUND (Continued)

YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
INSTRUCTION					
1100	Regular programs				
1111	Elementary	\$ 39,233	\$ 18,174	\$ 300,231	\$ 469,151
1113	Elementary extracurricular	-	-	-	3,790
1121	Middle/JHS	363,484	241,528	269,660	96,944
1122	Middle/JHS extracurricular	-	-	-	627
1131	High school	454,229	310,910	37,015	470,459
1132	High school extracurricular	1,695	747	32,201	32,638
1140	Preschool	224,095	156,930	67	7,183
1200	Special programs				
1220	Restrictive programs for students with disabilities	478,695	327,727	5,156	31,928
1250	Less restrictive programs for students with disabilities	1,516,228	1,144,335	2,761	1,147
1260	Early intervention	61,346	38,256	-	-
1270	Educationally disadvantaged	1,908,890	1,313,980	318,704	86,725
1280	Early intervention/other special programs	419,406	260,066	542,485	196,265
1288	Charter school flow through	-	-	465,495	-
1290	Other special programs	-	-	-	47,837
1400	Summer school programs	200,375	82,815	715	124,377
	<i>Total Instruction</i>	<u>5,667,676</u>	<u>3,895,468</u>	<u>1,974,490</u>	<u>1,569,071</u>
SUPPORTING SERVICES					
2100	Students				
2110	Attendance and social work	536,877	371,137	173,484	50,970
2120	Guidance services	200,494	132,724	16,000	-
2130	Health services	549,004	382,190	97,715	157,804
2140	Psychological services	239,223	134,808	45	1,852
2150	Speech pathology and audiology services	120,035	75,664	-	-
2160	Educational services	166,690	103,226	-	-
2190	Service area direction, students	44,363	28,506	6,956	945
2200	Instructional staff and educational media	1,801,784	1,053,630	357,947	481,279
2300	General administration				
2320	Office of the superintendent	-	-	3,570	-
2400	School administration				
2410	Principals services	-	-	-	6,000
2500	Business				
2520	Fiscal services	-	-	-	-
2540	Operation and maintenance	27,578	23,976	148,388	942,554
2550	Student transportation	9,133	-	-	8,719
2570	Internal services	-	-	-	297,972
2600	Central				
2630	Public information services	-	-	627	-
2640	Staff services	261,314	58,278	-	-
2660	Technology services	118,679	41,920	143,097	2,955,740
2700	District retirement	-	49,145	-	-
	<i>Total Supporting Services</i>	<u>4,075,174</u>	<u>2,455,204</u>	<u>947,829</u>	<u>4,903,835</u>
ENTERPRISE AND COMMUNITY SERVICES					
3100	Food services	-	-	-	243,706
3300	Community services				
3320	Community recreation services	-	-	16	1,043
3390	Other community services	242,334	151,585	178,099	12,924
3510	Custody and care of children services	28,078	23,963	-	-
	<i>Total Enterprise and Community Services</i>	<u>270,412</u>	<u>175,548</u>	<u>178,115</u>	<u>257,673</u>
FACILITIES ACQUISITION AND CONSTRUCTION					
4150	Building acquisition, construction and improvement services	-	-	925,736	284
	<i>Total Facilities Acquisition and Construction</i>	<u>-</u>	<u>-</u>	<u>925,736</u>	<u>284</u>
7000	ENDING BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8000	<i>Total Expenditures and Ending Balance</i>	<u>\$ 1,891,013,262</u>	<u>\$ 6,526,220</u>	<u>\$ 4,026,170</u>	<u>\$ 6,730,863</u>

<u>500</u> <u>Capital</u> <u>Outlay</u>	<u>600</u> <u>Other</u> <u>Objects</u>	<u>700</u> <u>Transfers and Flow-</u> <u>through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ -	\$ 18,594	\$ -	\$ 845,383		
-	-	-	3,790		
-	-	-	971,616		
-	-	-	627		
-	15,236	-	1,287,849		
-	-	-	67,281		
-	-	-	388,275		
-	-	-	843,506		
-	-	-	2,664,471		
-	-	-	99,602		
-	-	-	3,628,299		
-	-	-	1,418,222		
-	-	-	465,495		
-	-	-	47,837		
-	-	-	408,282		
-	33,830	-	13,140,535	\$ 20,087,990	\$ 6,947,455
-	-	-	1,132,468		
-	-	-	349,218		
-	-	-	1,186,713		
-	-	-	375,928		
-	-	-	195,699		
-	-	-	269,916		
-	-	-	80,770		
-	291	-	3,694,931		
-	-	-	3,570		
-	-	-	6,000		
-	464,084	-	464,084		
-	250	-	1,142,746		
-	-	-	17,852		
-	-	-	297,972		
-	-	-	627		
-	-	-	319,592		
-	-	-	3,259,436		
-	-	-	49,145		
-	464,625	-	12,846,667	15,661,675	2,815,008
-	-	-	243,706		
-	-	-	1,059		
-	1,270	-	586,212		
-	-	-	52,041		
-	1,270	-	883,018	970,993	87,975
613,631	80,212	-	1,619,863		
613,631	80,212	-	1,619,863	8,079,115	6,459,252
-	-	7,142,326	7,142,326	-	(7,142,326)
<u>\$ 613,631</u>	<u>\$ 579,937</u>	<u>\$ 7,142,326</u>	<u>\$ 35,632,499</u>	<u>\$ 44,799,773</u>	<u>\$ 9,167,364</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
(BUDGETARY BASIS) - BUDGET AND ACTUAL - NUTRITION SERVICES FUND
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
	LOCAL REVENUE			
1600	Food service sales	\$ 2,830	\$ 988,267	\$ (985,437)
	STATE REVENUE			
3102	State school fund - school lunch match	48,059	50,000	(1,941)
3299	Other restricted grants-in-aid	-	730,000	(730,000)
3000	<i>Total State Revenue</i>	48,059	780,000	(731,941)
	REVENUE FROM FEDERAL SOURCES			
4500	Restricted grants-in-aid through the State - school nutrition	5,562,105	3,520,000	2,042,105
4900	Revenue for/on behalf of the District	542,113	390,000	152,113
4000	<i>Total Federal Revenue</i>	6,104,218	3,910,000	2,194,218
	<i>Total Revenue</i>	6,155,107	5,678,267	476,840
	OTHER SOURCES			
5200	Interfund transfers	746,270	936,000	(189,730)
5400	FUND BALANCES, Beginning	197,578	-	197,578
6000	TOTAL RESOURCES	<u>\$ 7,098,955</u>	<u>\$ 6,614,267</u>	<u>\$ 484,688</u>

LANE COUNTY SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 (BUDGETARY BASIS) - BUDGET AND ACTUAL - NUTRITION SERVICES FUND (Continued)
 YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
	ENTERPRISE AND COMMUNITY SERVICES				
3100	Food services				
3120	Food preparation and dispensing services	\$ 1,834,501	\$ 1,593,523	\$ 51,436	\$ 3,075,991
	<i>Total Enterprise and Community Services</i>	1,834,501	1,593,523	51,436	3,075,991
7000	ENDING BALANCE	-	-	-	-
8000	<i>Total Expenditures and Ending Balance</i>	<u>\$ 1,834,501</u>	<u>\$ 1,593,523</u>	<u>\$ 51,436</u>	<u>\$ 3,075,991</u>

<i>500 Capital Outlay</i>	<i>600 Other Objects</i>	<i>700 Transfers & Flow- through Payments</i>	<i>Actual Fund Total</i>	<i>Appropriations</i>	<i>Variance</i>
\$ -	\$ 5,890	\$ -	\$ 6,561,341		
-	5,890	-	6,561,341	6,614,267	52,926
-	-	537,614	537,614	-	(537,614)
<u>\$ -</u>	<u>\$ 5,890</u>	<u>\$ 537,614</u>	<u>\$ 7,098,955</u>	<u>\$ 6,614,267</u>	<u>\$ (484,688)</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - SCHOOL RESOURCES FUND
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
	LOCAL REVENUE			
1700	Extracurricular activities income	\$ 489,391	\$ 2,846,709	\$ (2,357,318)
1920	Contributions and donations from private sources	448,291	448,291	-
1000	<i>Total Local Revenue</i>	937,682	3,295,000	(2,357,318)
	OTHER FINANCING SOURCES			
5200	Interfund transfers	2,000,000	\$ 2,000,000	-
	<i>Total Revenue</i>	2,937,682	5,295,000	(2,357,318)
5400	FUND BALANCES, Beginning	9,614,960	\$ 8,345,500	1,269,460
6000	TOTAL RESOURCES	<u>\$ 12,552,642</u>	<u>\$ 13,640,500</u>	<u>\$ (1,087,858)</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
(BUDGETARY BASIS) - BUDGET AND ACTUAL - SCHOOL RESOURCES FUND (Continued)
YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services
INSTRUCTION				
1100	Regular programs			
1111	Elementary	\$ -	\$ -	\$ -
1113	Elementary extracurricular	-	-	6,308
1121	Middle/JHS	-	-	-
1122	Middle/JHS extracurricular	-	-	3,323
1131	High school	-	-	-
1132	High school extracurricular	6,954	2,481	117,908
1200	Special programs			
1280	Early intervention/other special programs	74,707	49,571	-
1290	Other special programs	-	-	-
	<i>Total Instruction</i>	<u>81,661</u>	<u>52,052</u>	<u>127,539</u>
SUPPORTING SERVICES				
2100	Students			
2130	Health services	28,170	15,601	-
2200	Instructional staff and educational media	-	-	3,658
2500	Business			
2520	Fiscal services	-	-	621,587
2600	Central			
2660	Technology services	-	-	-
	<i>Total Supporting Services</i>	<u>28,170</u>	<u>15,601</u>	<u>625,245</u>
ENTERPRISE AND COMMUNITY SERVICES				
	<i>Total Enterprise and Community Services</i>	-	-	-
FACILITIES ACQUISITION AND CONSTRUCTION				
4150	Site acquisition and development services	-	-	-
OTHER USES				
5200	Interfund Transfers	-	-	-
6110	OPERATING CONTINGENCY	-	-	-
7000	ENDING BALANCE	-	-	-
8000	<i>Total Expenditures and Ending Balance</i>	<u>\$ 109,831</u>	<u>\$ 67,653</u>	<u>\$ 752,784</u>

<u>400</u> <u>Supplies &</u> <u>Materials</u>	<u>500</u> <u>Capital</u> <u>Outlay</u>	<u>600</u> <u>Other</u> <u>Objects</u>	<u>700</u> <u>Transfers & Flow-</u> <u>through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ 382,735	\$ -	\$ -	\$ -	\$ 382,735		
111,720	-	(127)	-	117,901		
17,901	-	-	-	17,901		
68,252	-	12	-	71,587		
7,330	-	-	-	7,330		
297,506	-	2,318	-	427,167		
47,230	-	-	-	171,508		
22,531	-	-	-	22,531		
955,205	-	2,203	-	1,218,660	\$ 7,493,500	\$ 6,274,840
-	-	-	-	43,771		
232,461	-	-	-	236,119		
2,799	-	-	-	624,386		
33,055	-	-	-	33,055		
268,315	-	-	-	937,331	1,866,000	928,669
-	-	-	-	-	1,000	1,000
-	-	-	-	-	1,000	1,000
-	-	-	-	-	1,000	1,000
-	-	-	-	-	3,278,000	3,278,000
-	-	-	10,396,651	10,396,651	1,000,000	(9,396,651)
<u>\$ 1,223,520</u>	<u>\$ -</u>	<u>\$ 2,203</u>	<u>\$ 10,396,651</u>	<u>\$ 12,552,642</u>	<u>\$ 13,640,500</u>	<u>\$ 1,087,858</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
(BUDGETARY BASIS) - BUDGET AND ACTUAL - INSURANCE RESERVE FUND
YEAR ENDED JUNE 30, 2021

<u>Code</u>	<u>Function</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	LOCAL REVENUE			
1500	Earnings on investments	\$ 35,587	\$ 100,000	\$ (64,413)
1990	Refunds and miscellaneous	32,636,985	34,444,000	(1,807,015)
1000	<i>Total Local Revenue</i>	32,672,572	34,544,000	(1,871,428)
	STATE REVENUE			
3990	Other revenue from State sources	142,666	200,000	(57,334)
	<i>Total Revenue</i>	32,815,238	34,744,000	(1,928,762)
	OTHER SOURCES			
5200	Interfund transfers	896,163	960,000	(63,837)
5000	<i>Total Other Sources</i>	896,163	960,000	(63,837)
5400	FUND NET POSITION, Beginning	9,034,677	9,780,000	(745,323)
6000	TOTAL RESOURCES	<u>\$ 42,746,078</u>	<u>\$ 45,484,000</u>	<u>\$ (2,737,922)</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
 (BUDGETARY BASIS) - BUDGET AND ACTUAL - INSURANCE RESERVE FUND (Continued)
 YEAR ENDED JUNE 30, 2021

<i>Function</i>		100	200	300	400
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials
INSTRUCTION					
1000	Total Instruction	\$ -	\$ -	\$ -	\$ -
SUPPORTING SERVICES					
2115	Student safety	363,710	262,642	8,760	3,999
2300	General administration				
2310	Board of directors	-	18,502	6,300	-
2500	Business				
2520	Fiscal services	398	32,154,411	760,284	129,391
2540	Operation and maintenance	7,784	6,677	-	-
2550	Student transportation	-	-	-	-
2600	Central				
2640	Staff services	78,950	54,099	107,155	7,990
2690	Claims	-	-	-	4,747
2700	District retirement	-	516	-	-
	Total Supporting Services	450,842	32,496,847	882,499	146,127
ENTERPRISE AND COMMUNITY SERVICES					
	Total Enterprise and Community Services	-	-	-	-
OTHER USES					
5200	Interfund transfers	-	-	-	-
6000	CONTINGENCY	-	-	-	-
7000	ENDING FUND NET POSITION	-	-	-	-
8000	Total Expenditures and Ending Fund Net Position:	\$ 450,842	\$ 32,496,847	\$ 882,499	\$ 146,127

<u>500</u> <u>Capital</u> <u>Outlay</u>	<u>600</u> <u>Other</u> <u>Objects</u>	<u>700</u> <u>Transfers & Flow-</u> <u>through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
1,513	411	-	641,035		
-	-	-	24,802		
-	-	-	33,044,484		
-	-	-	14,461		
-	29,552	-	29,552		
-	145,618	-	393,812		
-	4,600	-	9,347		
-	-	-	516		
1,513	180,181	-	34,158,009	38,181,971	4,023,962
-	-	-	-	1,000	1,000
-	-	17,000	17,000	19,000	2,000
-	-	-	-	500,000	500,000
-	-	8,571,069	8,571,069	6,781,029	(1,790,040)
<u>\$ 1,513</u>	<u>\$ 180,181</u>	<u>\$ 8,588,069</u>	<u>\$ 42,746,078</u>	<u>\$ 45,484,000</u>	<u>\$ 2,737,922</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
(BUDGETARY BASIS) - BUDGET AND ACTUAL - POSTEMPLOYMENT BENEFITS FUND
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
	LOCAL REVENUE			
1990	Refunds and miscellaneous	\$ 1,052,544	\$ 1,100,000	\$ (47,456)
5400	FUND NET POSITION, Beginning	<u>3,504,086</u>	<u>3,540,700</u>	<u>(36,614)</u>
6000	TOTAL RESOURCES	<u>\$ 4,556,630</u>	<u>\$ 4,640,700</u>	<u>\$ (84,070)</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION

(BUDGETARY BASIS) - BUDGET AND ACTUAL - POSTEMPLOYMENT BENEFITS FUND (Continued)

YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
	SUPPORTING SERVICES				
2700	District retirement	\$ 234,781	\$ 741,038	\$ -	\$ -
	Total Supporting Services	234,781	741,038	-	-
7000	ENDING FUND NET POSITION	-	-	-	-
8000	Total Expenditures and Ending Fund Net Position	\$ 234,781	\$ 741,038	\$ -	\$ -

500 Capital Outlay	600 Other Objects	700 Transfers & Flow- through Payments	Actual Fund Total	Appropriations	Variance
\$ -	\$ -	\$ -	\$ 975,819		
-	-	-	975,819	\$ 1,795,100	\$ 819,281
-	-	3,580,811	3,580,811	2,845,600	(735,211)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,580,811</u>	<u>\$ 4,556,630</u>	<u>\$ 4,640,700</u>	<u>\$ 84,070</u>

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EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION
(BUDGETARY BASIS) - BUDGET AND ACTUAL - CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2021

Code	Function	Actual	Budget	Variance
	LOCAL REVENUE			
1920	Private contributions	\$ 263,500	\$ 182,361	\$ 81,139
	STATE REVENUE			
3204	Drivers education	58,335	\$ 58,335	-
5400	FUND NET POSITION, Beginning	-	-	-
6000	TOTAL RESOURCES	<u>\$ 321,835</u>	<u>\$ 240,696</u>	<u>\$ 81,139</u>

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET POSITION

(BUDGETARY BASIS) - BUDGET AND ACTUAL - CUSTODIAL FUNDS (Continued)

YEAR ENDED JUNE 30, 2021

Code	Function	100 Salaries	200 Employee Benefits	300 Purchased Services	400 Supplies & Materials
INSTRUCTION					
1100	Regular programs				
1131	High school	\$ -	\$ -	\$ 6,550	\$ -
	<i>Total Instruction</i>	-	-	6,550	-
ENTERPRISE AND COMMUNITY SERVICES					
3100	Community Services				
3120	Scholarships	\$ -	\$ -	\$ 81,563	\$ -
	<i>Total Enterprise and Community Services</i>	-	-	81,563	-
7000	ENDING FUND NET POSITION	-	-	-	-
8000	<i>Total Expenditures and Ending Fund Net Position</i>	\$ -	\$ -	\$ 88,113	\$ -

<u>500</u> <u>Capital</u> <u>Outlay</u>	<u>600</u> <u>Other</u> <u>Objects</u>	<u>700</u> <u>Transfers & Flow-</u> <u>through Payments</u>	<u>Actual Fund Total</u>	<u>Appropriations</u>	<u>Variance</u>
\$ -	\$ -	\$ -	\$ 6,550		
-	-	-	6,550	\$ 40,696	\$ 34,146
\$ -	\$ -	\$ -	\$ 81,563		
-	-	-	81,563	200,000	118,437
-	-	233,722	233,722	-	\$ (233,722)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 233,722</u>	<u>\$ 321,835</u>	<u>\$ 40,696</u>	<u>\$ (199,576)</u>

EUGENE SCHOOL DISTRICT 4J, EUGENE, OREGON
SCHEDULE OF SUPPLEMENTAL INFORMATION FOR STATE SCHOOL
FUND APPORTIONMENT TO OTHER LEAs
YEAR ENDED JUNE 30, 2021

A. ENERGY BILLS FOR HEATING – ALL FUNDS

Expenditures for electricity, heating fuel, and water & sewage:		<u>Objects 325, 326 & *327</u>
	Function 2540	\$ 1,792,608
	Function 2550	24,411

B. REPLACEMENT OF EQUIPMENT - GENERAL FUND

All General Fund Expenditures in Object 542, except for the following exclusions:				<u>Amount</u>	
Exclude these functions:					\$ 4,432
1113, 1122, 1132	Co-curricular activities	2550	Pupil Transportation		
1140	Pre-kindergarten	3100	Food Service		
1300	Continuing education	3300	Community Services		
1400	Summer school	4150	Construction		

**Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.*



Statistical Section

Back of STATISTICAL TAB

STATISTICAL SECTION

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

Contents	Page
Financial Trends	162
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	
Revenue Capacity	170
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	
Debt Capacity	176
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	
Demographic and Economic Information	181
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	
Operating Information	188
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	

Sources: Unless otherwise noted, the information in the schedules is derived from the comprehensive annual financial reports for the relevant year.

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
CONDENSED STATEMENT OF NET POSITION - LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
ASSETS										
Cash and investments	\$ 270,081,193	\$ 285,197,500	\$ 289,350,414	\$ 125,966,923	\$ 152,207,748	\$ 146,578,090	\$ 154,230,182	\$ 90,628,973	\$ 57,151,244	\$ 87,816,627
Receivables and inventories	23,697,653	12,020,416	14,518,124	16,733,952	14,957,522	14,650,469	12,770,025	12,953,460	12,942,271	12,322,747
Pension assets	-	-	-	-	-	-	29,476,149 ¹	34,043,605	36,475,291	38,906,977
RHIA OPEB asset	1,813,295	1,784,715 ⁴	1,032,958	-	-	-	-	-	-	-
Capital assets (net)	272,657,259	256,195,881	243,644,413	250,285,917	243,413,544	221,809,461	181,865,226	157,149,184	152,753,227	145,382,865
<i>Total Assets</i>	<u>568,249,400</u>	<u>555,198,512</u>	<u>548,545,909</u>	<u>450,663,384</u>	<u>503,715,206</u>	<u>383,038,020</u>	<u>378,341,582</u>	<u>294,775,222</u>	<u>259,322,033</u>	<u>284,429,216</u>
Deferred Outflows of Resources	<u>89,952,708</u>	<u>63,766,145</u>	<u>72,299,096</u>	<u>57,676,592</u>	<u>93,136,392</u>	<u>20,421,959</u>	<u>18,985,938</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES										
Current Liabilities	61,366,933	59,916,591	54,182,216	45,251,807	57,459,500	42,716,176	44,506,645	35,579,872	34,135,712	36,389,855
Debt due in more than one year	633,366,112	610,160,664	617,376,368	473,258,768	515,673,879 ³	371,555,015 ²	272,567,601	204,402,302	174,991,894	185,100,823
<i>Total Liabilities</i>	<u>694,733,045</u>	<u>670,077,255</u>	<u>671,558,584</u>	<u>525,121,479</u>	<u>579,261,825</u>	<u>414,271,191</u>	<u>317,074,246</u>	<u>239,982,174</u>	<u>209,127,606</u>	<u>221,490,678</u>
Deferred Inflows of Resources	<u>14,884,624</u>	<u>17,316,784</u>	<u>21,346,294</u>	<u>6,610,904</u>	<u>6,128,446</u>	<u>16,040,176</u>	<u>56,877,028</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION										
Net investment in capital assets	50,263,757	39,861,741	25,186,710	24,493,473	8,380,655	24,946,198	27,777,321	29,572,218	27,437,763	27,635,523
Restricted for debt service	-	-	-	-	10,390,479	9,995,478	9,652,517	7,454,649	6,192,930	7,683,373
Restricted for nutrition services	648,174	393,839	165,921	-	-	-	-	-	-	-
Restricted for grants	7,142,326	-	-	-	-	-	-	-	-	-
Unrestricted	(109,469,818)	(108,684,962)	(97,412,504)	(98,951,568)	(94,317,753)	(61,793,064)	(14,053,592)	17,766,181	16,563,734	27,619,642
<i>Total Net Position</i>	<u>\$ (51,415,561)</u>	<u>\$ (68,429,382)</u>	<u>\$ (72,059,873)</u>	<u>\$ (74,458,095)</u>	<u>\$ (75,546,619)</u>	<u>\$ (26,851,388)</u>	<u>\$ 23,376,246</u>	<u>\$ 54,793,048</u>	<u>\$ 50,194,427</u>	<u>\$ 62,938,538</u>

(1) Actuarially determined proportionate share of the system net pension Asset.

(2) Includes the actuarially determined proportionate share of the system net pension liability beginning in fiscal year 2016.

(3) Includes the actuarially determined proportionate share of the net OPEB liability beginning in fiscal year 2017.

(4) Actuarially determined net Retirement Health Insurance Account asset.

Source: Statement of Net Position - Governmental Activities
Statistical Table #1

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
CHANGES IN NET POSITION - LAST TEN FISCAL YEARS
(accrual basis of accounting)

Governmental Activities	Fiscal Year									
	2021	2020	2019	2018	2017 ²	2016	2015 ¹	2014	2013	2012
Expenses										
Direct classroom services	\$ 151,968,751	\$ 138,762,426	\$ 124,682,710	\$ 126,326,547	\$ 120,535,893	\$ 139,449,806	\$ 74,233,076	\$ 94,425,167	\$ 92,380,039	\$ 94,330,605
Classroom support services	57,133,879	54,561,346	48,376,477	48,877,406	45,729,126	53,885,203	32,772,729	37,714,817	39,124,612	36,420,795
Building support services	36,764,239	36,042,340	39,645,708	32,369,692	52,596,800	38,771,223	23,905,154	26,544,857	25,483,305	23,909,245
Central support services	14,027,487	14,193,991	10,240,487	13,414,682	11,901,523	14,444,687	10,497,666	15,685,307	17,000,343	17,995,190
Nutrition services	8,011,209	6,842,655	5,946,130	5,734,841	5,754,124	5,984,115	4,435,410	4,909,589	4,690,700	4,783,293
Interest on long-term liabilities	6,507,026	14,510,528	12,616,861	11,596,824	10,806,144	10,509,861	10,462,126	8,140,544	9,987,557	7,924,330
Total expenses	<u>274,412,591</u>	<u>264,913,286</u>	<u>241,508,373</u>	<u>238,319,992</u>	<u>247,323,610</u>	<u>263,044,894</u>	<u>156,306,161</u>	<u>187,420,281</u>	<u>188,666,556</u>	<u>185,363,458</u>
Program revenues										
Charges for services										
Direct classroom services	40,177	57,872	79,742	146,734	182,664	105,699	328,157	281,984	183,655	354,821
Classroom support services	52,305	197,598	323,276	371,860	407,221	368,710	384,597	418,659	617,248	593,553
Building support services	1,133,797	665,150	709,450	1,058,112	693,670	1,377,758	697,347	816,570	1,226,758	1,915,050
Central support services	4,806,718	4,893,438	4,650,171	5,424,874	4,762,741	4,716,751	4,589,302	4,508,999	4,800,590	5,375,567
Nutrition services	296	819,041	1,183,926	983,156	882,833	899,024	964,172	980,454	961,096	999,910
Operating grants and contributions										
Direct classroom services	18,685,595	10,617,974	12,131,855	12,585,258	10,940,377	10,116,406	10,131,632	10,467,840	10,942,103	15,104,827
Classroom support services	11,191,314	8,479,826	8,550,454	8,202,985	7,772,331	8,205,002	8,567,730	8,314,630	9,138,806	9,692,232
Building support services	14,752,020	7,309,737	7,133,862	6,064,765	5,430,787	6,049,949	5,529,441	5,945,404	5,459,160	4,571,336
Central support services	836,713	-	2,319	114,811	-	4,591	591	-	6,691	-
Nutrition services	6,381,357	4,346,714	4,203,141	4,515,028	4,405,192	3,910,487	3,484,305	3,335,631	3,477,011	3,188,796
Interest on long-term liabilities	665,128	663,405	661,290	658,470	656,355	659,800	653,535	654,240	674,332	595,333
Capital grants and contributions										
Building support services	914,280	957,767	1,216,529	900,204	624,820	849,337	632,601	592,298	649,316	411,213
Total program revenues	<u>59,459,700</u>	<u>39,008,522</u>	<u>40,846,015</u>	<u>41,026,257</u>	<u>36,758,991</u>	<u>37,263,514</u>	<u>35,963,410</u>	<u>36,316,709</u>	<u>38,136,766</u>	<u>42,802,638</u>
Total governmental activities net expense	<u>(214,952,891)</u>	<u>(225,904,764)</u>	<u>(200,662,358)</u>	<u>(197,293,735)</u>	<u>(210,564,619)</u>	<u>(225,781,380)</u>	<u>(120,342,751)</u>	<u>(151,103,572)</u>	<u>(150,529,790)</u>	<u>(142,560,820)</u>
General revenues										
Property taxes	131,958,803	126,756,862	111,517,404	104,137,652	99,923,224	95,537,783	91,207,724	84,838,301	77,346,672	80,467,457
Federal aid not restricted to specific purposes	592,343	688,082	1,101,853	1,027,620	181,282	957,645	1,056,388	1,052,578	1,091,624	1,151,636
State aid not restricted to specific purposes	95,809,869	93,231,602	82,334,177	87,416,732	80,670,650	74,732,275	70,714,413	66,395,501	58,012,428	57,150,875
Earnings on investments	1,313,603	5,015,114	4,503,064	2,115,514	996,623	581,604	495,556	413,225	420,123	586,127
Other federal and local sources	2,292,094	3,843,595	3,604,082	3,684,741	3,595,436	3,744,439	7,667,277	3,002,588	914,832	837,793
Total general revenues	<u>231,966,712</u>	<u>229,535,255</u>	<u>203,060,580</u>	<u>198,382,259</u>	<u>185,367,214</u>	<u>175,553,746</u>	<u>171,141,358</u>	<u>155,702,193</u>	<u>137,785,679</u>	<u>140,193,888</u>
Change in net position	<u>\$ 17,013,821</u>	<u>\$ 3,630,491</u>	<u>\$ 2,398,222</u>	<u>\$ 1,088,524</u>	<u>\$ (25,197,405)</u>	<u>\$ (50,227,634)</u>	<u>\$ 50,798,607</u>	<u>\$ 4,598,621</u>	<u>\$ (12,744,111)</u>	<u>\$ (2,366,932)</u>

¹Implementation of GASB Statement No.68 - Pensions

²Implementation of GASB Statement No.73 and No.75 - Other Postemployment Benefits (OPEB)

Source: Statement of Activities - Governmental Activities
Statistical Table #2

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

FUND BALANCES	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Nonspendable for:										
Inventory	\$ 125,592	\$ 141,096	\$ 171,651	\$ 163,358	\$ 163,777	\$ 201,751	\$ 262,208	\$ 214,107	\$ 234,160	\$ 222,655
Prepaid Items	-	-	-	-	-	-	19,526	212,079	-	-
Committed	10,351,135	10,034,605	9,427,581	9,226,319	8,515,115	8,123,315	7,708,103	7,237,020	6,650,236	6,814,951
Unassigned	53,980,994	37,012,150	26,964,787	21,452,179	15,834,974	9,891,292	4,248,044	1,897,507	155,474	1,075,869
Total General Fund	<u>64,457,721</u>	<u>47,187,851</u>	<u>36,564,019</u>	<u>30,841,856</u>	<u>24,513,866</u>	<u>18,216,358</u>	<u>12,237,881</u>	<u>9,560,713</u>	<u>7,039,870</u>	<u>8,113,475</u>
All Other Governmental Funds										
Nonspendable:										
Inventory	\$ 593,287	\$ 393,839	\$ 118,798	\$ 140,244	\$ 106,387	\$ 127,068	\$ 164,894	\$ 138,748	\$ 134,743	\$ 102,676
Restricted for:										
Debt Service	712,032	855,299	1,027,215	447,731	12,223,197	11,621,725	11,087,645	8,466,743	6,559,522	8,855,882
Capital Projects	139,868,038	178,630,940	199,221,132	44,513,221	62,447,977	68,552,360	84,456,979	34,792,002	8,296,477	24,708,508
Nutrition Services ⁽⁴⁾	54,887	-	165,921	329,083	-	-	-	-	-	-
Grants	7,142,326	-	-	-	-	-	-	-	-	-
Committed for:										
Debt Service	1,965,428	1,851,717	1,600,166	1,306,116	870,264	588,578	337,137	232,583	180,423	60,588
Capital Projects	17,507,496	14,385,170	12,452,144	10,871,134	9,274,844	8,973,783	8,630,995	4,931,362	7,365,013	7,310,331
Capital Equipment	-	-	-	-	-	-	-	-	-	6,849,181
Nutrition Services	-	-	-	-	321,468	123,184	74,585	74,585	74,584	74,584
Student Body	-	-	-	-	-	-	-	-	-	3,865,762
School Resources ⁽³⁾	10,396,651	9,614,960	10,309,727	10,308,182	10,177,758	9,577,095	8,000,455	7,122,042	6,172,303	-
Total all Other Governmental Funds	<u>\$ 178,240,145</u>	<u>\$ 205,731,925</u>	<u>\$ 224,895,103</u>	<u>\$ 67,915,711</u>	<u>\$ 95,421,895</u>	<u>\$ 99,563,793</u>	<u>\$ 112,752,690</u>	<u>\$ 55,758,065</u>	<u>\$ 28,783,065</u>	<u>\$ 51,827,512</u>

⁽¹⁾ In 2011, the District adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement changed the categories for reporting fund balance in governmental funds. Accordingly, beginning in 2011 the fund balances are reported in this manner for statistical purposes.

⁽²⁾ The Postemployment Benefits Fund, previously reported as a Special Revenue Fund, is reported as an Internal Service Fund beginning in 2011 and no longer included here.

⁽³⁾ In fiscal year 2013, the Capital Equipment Fund was discontinued through resolution by the Board and the remaining balances were distributed to the General Fund. A Capital Equipment Reserve Fund was established for special reserves for financing the cost of projects, property and equipment and a Special Purpose Reserve Fund was established for accumulating unexpended department and school budgets in the General Fund to be applied against future service, projects, property and equipment. The Special Purpose Reserve Fund and the Student Body Fund together create the School Resources Fund. The Capital Equipment Reserve Fund is now a part of the Capital Projects Fund.

⁽⁴⁾ The Nutrition Services Fund balance, previously reported as 'Committed for', is now reported as 'Restricted for' in recognition of Federal and State funding restrictions related to the National Services Lunch Program fees.

Statistical Table #3

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	<i>Fiscal Year</i>									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
REVENUES										
Local sources	\$ 146,005,504	\$ 145,025,297	\$ 134,908,918	\$ 124,881,465	\$ 116,724,086	\$ 112,531,971	\$ 108,064,045	\$ 101,905,183	\$ 95,234,343	\$ 98,061,425
Intermediate sources	3,733,977	3,461,127	3,237,580	3,011,172	3,223,436	2,955,787	3,014,975	2,716,382	420,836	510,307
State sources	119,313,696	105,572,727	95,555,284	97,878,573	88,715,747	83,574,739	79,354,195	75,069,704	67,060,471	67,955,560
Federal sources	25,056,977	15,339,104	14,112,208	15,507,055	13,796,713	14,078,057	13,229,742	13,337,477	13,832,200	15,408,956
<i>Total Revenues</i>	<u>294,110,154</u>	<u>269,398,255</u>	<u>247,813,990</u>	<u>241,278,265</u>	<u>222,459,982</u>	<u>213,140,554</u>	<u>203,662,957</u>	<u>193,028,746</u>	<u>176,547,850</u>	<u>181,936,248</u>
EXPENDITURES										
Current										
Instruction	129,624,156	125,325,793	123,236,320	121,613,610	113,734,625	108,205,577	102,930,446	98,181,555	97,008,990	98,140,757
Supporting services	82,253,887	79,920,169	76,978,808	80,044,119	70,503,089	67,895,097	67,418,971	63,829,129	61,909,939	59,607,935
Community services	7,952,781	7,575,701	6,953,506	1,170,914	6,210,948	6,039,670	5,822,633	5,601,175	5,530,107	5,568,348
Facilities acquisition and construction	1,619,863	1,222,140	3,743,442	42,442	17,995,058	-	-	-	-	122,895
Debt service										
Principal	28,987,925	22,548,885	17,426,850	27,635,172	15,660,559	14,762,075	12,280,211	14,525,497	12,932,202	13,127,957
Interest	13,397,916	18,577,430	12,200,059	13,116,369	11,985,737	11,577,613	11,311,571	9,024,097	8,628,737	8,835,509
Capital outlay	40,179,483	22,774,202	9,055,225	19,414,757	34,974,491	54,226,373	38,239,888	16,310,841	17,578,418	11,749,800
<i>Total Expenditures</i>	<u>304,016,011</u>	<u>277,944,320</u>	<u>249,594,210</u>	<u>263,037,383</u>	<u>271,064,507</u>	<u>262,706,405</u>	<u>238,003,720</u>	<u>207,472,294</u>	<u>203,588,393</u>	<u>197,153,201</u>
REVENUES OVER (UNDER) EXPENDITURES	(9,905,857)	(8,546,065)	(1,780,220)	(21,759,118)	(48,604,525)	(49,565,851)	(34,340,763)	(14,443,548)	(27,040,543)	(15,216,953)
OTHER FINANCING SOURCES (USES)										
Transfers in	5,013,270	5,973,080	5,645,902	5,727,877	2,902,862	3,802,166	4,488,977	4,866,026	14,315,899	4,731,208
Transfers out	(5,892,433)	(6,036,438)	(5,486,877)	(5,410,702)	(3,435,518)	(4,251,812)	(4,214,989)	(4,640,706)	(12,329,537)	(3,284,876)
Construction bonds issued	-	-	150,000,000	-	45,255,000	39,750,000	80,000,000	39,996,054	-	34,997,258
Bond premium (discount)	-	-	14,225,465	-	5,863,383	2,332,751	9,100,303	3,718,017	-	792,356
Refunding bonds issued	115,025,000	-	-	-	-	-	-	-	37,405,000	-
Premium on refunding bonds issued	377,714	-	-	-	-	-	-	-	6,610,899	-
Payment to refunded bond escrow agent	(114,969,245)	-	-	-	-	-	-	-	(43,734,050)	-
Capital leases	-	-	-	-	-	-	-	-	649,080	1,382,438
Sale of capital assets	129,642	70,077	97,284	263,750	174,407	722,326	4,638,265	-	5,200	3,715
<i>Total Other Financing Sources (Uses)</i>	<u>(316,052)</u>	<u>6,719</u>	<u>164,481,774</u>	<u>580,925</u>	<u>50,760,134</u>	<u>42,355,431</u>	<u>94,012,556</u>	<u>43,939,391</u>	<u>2,922,491</u>	<u>38,622,099</u>
NET CHANGE IN FUND BALANCES	(10,221,909)	(8,539,346)	162,701,554	(21,178,193)	2,155,609	(7,210,420)	59,671,793	29,495,843	(24,118,052)	23,405,146
FUND BALANCES, Beginning of year	<u>252,919,775</u>	<u>261,459,122</u>	<u>98,757,568</u>	<u>119,935,760</u>	<u>117,780,151</u>	<u>124,990,571</u>	<u>65,318,778</u>	<u>35,822,935</u>	<u>59,940,987</u>	<u>36,535,841</u>
FUND BALANCES, End of year	<u>\$ 242,697,866</u>	<u>\$ 252,919,776</u>	<u>\$ 261,459,122</u>	<u>\$ 98,757,567</u>	<u>\$ 119,935,760</u>	<u>\$ 117,780,151</u>	<u>\$ 124,990,571</u>	<u>\$ 65,318,778</u>	<u>\$ 35,822,935</u>	<u>\$ 59,940,987</u>
Debt service as a percentage of noncapital expenditures	16.1%	16.1%	12.3%	16.7%	11.7%	12.6%	11.8%	12.3%	11.6%	11.8%

Statistical Table #4

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
 GOVERNMENT-WIDE EXPENSES BY FUNCTION
 LAST TEN FISCAL YEARS

Year Ended June 30	Direct Classroom Services			Classroom Support Services					Facilities Operation and Maint- enance
	Total	Regular Programs	Special Programs	Extra- Curricular Activities	Student Support	Libraries, Curriculum and Staff Development	School Adminis- tration	Community Services	
2021	\$ 274,412,591	\$ 102,289,673	\$ 49,679,078	\$ 5,660,731	\$ 20,682,306	\$ 11,898,532	\$ 17,716,994	\$ 1,175,316	\$ 16,944,529
2020	264,913,286	94,985,381	43,777,045	5,675,637	19,423,209	11,140,883	17,131,750	1,189,867	18,792,190
2019	241,508,373	86,051,681	38,631,029	5,864,822	16,211,489	9,754,958	15,486,630	1,058,578	18,983,948
2018	238,319,992	84,726,845	41,599,702	5,867,918	16,439,933	9,809,524	15,576,404	1,183,627	13,479,606
2017 (2)	247,323,610	81,894,732	38,641,161	5,812,031	14,518,856	9,346,052	14,940,405	1,111,782	33,752,840
2016	263,044,894	97,723,456	41,726,350	6,755,571	16,578,246	11,385,209	18,010,676	1,155,500	14,829,004
2015 (1)	156,306,161	48,183,114	26,049,962	5,211,545	9,035,322	7,893,370	9,728,263	904,229	10,733,050
2014	187,420,281	64,189,400	30,235,767	5,829,647	10,299,565	8,253,834	12,331,206	1,000,565	12,468,191
2013	188,666,556	63,348,652	29,031,387	7,275,913	10,006,071	8,579,710	12,255,609	1,007,309	11,017,164
2012	185,363,458	64,023,884	30,306,721	6,241,786	10,043,450	6,893,162	12,276,326	966,071	9,756,182

(1) Implementation of GASB Statement No.68, Pensions

(2) Implementation of GASB Statement No.73 and 75, Other Postemployment Benefits

Source: Statement of Activities

Statistical Table #5

<i>Building Support Services</i>			<i>Central Support Services</i>						
<i>Student Transportation</i>	<i>Computing and Information Services</i>	<i>Warehouse and Purchasing</i>	<i>Executive Administration</i>	<i>Financial Services</i>	<i>Human Resources/Employee Insurance Benefits</i>	<i>District Retirement ⁽¹⁾</i>	<i>Communications and Intergovernmental Relations</i>	<i>Nutrition Services</i>	<i>Interest on Long-term Liabilities</i>
\$ 8,816,192	\$ 9,964,372	\$ 1,039,146	\$ 789,428	\$ 3,276,774	\$ 9,619,041	\$ (396,942)	\$ 739,186	\$ 8,011,209	\$ 6,507,026
9,722,008	6,824,949	703,193	901,277	3,028,154	10,270,133	(951,855)	946,282	6,842,655	14,510,528
11,567,626	8,460,614	633,520	866,800	2,899,224	7,331,779	(1,734,192)	876,876	5,946,130	12,616,861
10,631,626	7,752,739	505,721	1,015,782	2,560,421	8,566,962	394,290	877,227	5,734,841	11,596,824
9,513,395	8,736,291	594,274	892,278	2,976,834	7,431,032	286,837	314,542	5,754,124	10,806,144
10,444,319	12,740,672	757,228	1,292,001	2,895,088	7,505,683	2,011,413	740,503	5,984,115	10,509,861
6,694,221	5,942,910	534,973	921,061	1,809,263	5,387,751	1,929,972	449,619	4,435,410	10,462,126
7,595,586	5,859,909	621,171	991,376	2,345,317	6,947,472	4,773,541	627,601	4,909,589	8,140,544
8,082,570	5,947,733	435,838	884,850	1,941,182	7,555,742	6,069,155	549,414	4,690,700	9,987,557
7,272,494	6,414,653	465,916	888,302	2,020,861	7,764,944	6,873,535	447,548	4,783,293	7,924,330

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
GENERAL FUND REVENUES BY SOURCES (BUDGETARY BASIS)
LAST TEN FISCAL YEARS

Year Ended June 30	Total	Local Sources			State Sources				Intermediate Sources	Federal Sources	Other Sources
		Property Taxes	Investment Income	Other	School Support Fund	Common School Fund	Trans- portation Grant	Other			
2021	\$ 207,039,692	\$ 96,334,243	\$ 460,797	\$ 1,203,119	\$ 93,857,522	\$ 1,952,102	\$ 6,631,680	\$ 2,379,567	\$ 3,615,639	\$ 588,023	\$ 17,000
2020	201,449,104	91,822,477	1,595,664	2,165,662	91,435,588	1,794,924	6,576,351	1,278,890	3,387,381	635,162	757,005
2019	189,302,618	90,403,675	2,121,311	2,371,067	80,361,951	1,971,397	6,115,056	1,492,925	3,021,881	692,355	751,000
2018	185,312,377	82,647,221	1,030,370	2,746,939	85,487,998	1,927,896	5,700,845	1,430,099	2,797,399	757,610	786,000
2017	170,801,303	77,079,300	478,751	2,817,549	78,120,136	2,323,787	5,279,488	1,252,972	2,950,320	-	499,000
2016	163,366,277	74,220,635	223,206	2,914,926	72,460,423	2,216,070	5,860,483	1,073,094	2,667,280	830,186	899,974
2015	155,984,519	70,787,598	92,266	3,035,688	68,786,291	1,823,107	5,497,434	605,310	2,649,057	885,313	1,822,455
2014	147,403,569	65,284,182	144,580	3,076,331	64,510,388	1,711,668	5,652,399	1,064,472	2,394,216	902,155	2,663,178
2013	142,570,357	63,883,326	148,247	3,641,290	56,155,502	1,796,838	5,277,207	768,342	419,483	914,482	9,565,640
2012	139,229,505	64,659,069	272,795	3,880,336	55,435,585	1,656,562	4,405,647	4,474,297	494,795	1,019,943	2,930,476

Source: Schedule of Revenues, Expenditures, and Changes in Fund Balance

Statistical Table #6

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
GENERAL FUND EXPENDITURES AND TRANSFERS TO OTHER FUNDS
(BUDGETARY BASIS)
LAST TEN FISCAL YEARS

Year Ended June 30	Total	Instruction	Support Services								Interfund Transfers
			Student Services	Instructional Staff	General Adminis- tration	School Adminis- tration	Business Services	Central Services	District Retirement	Community Services	
2021	\$ 189,769,822	\$ 115,112,674	\$ 13,569,941	\$ 6,640,938	\$ 681,878	\$ 14,344,370	\$ 22,913,416	\$ 9,105,720	\$ 1,000,030	\$ 508,422	\$ 5,892,433
2020	190,825,273	113,769,707	13,718,767	7,203,027	789,978	14,418,949	24,151,908	8,784,724	1,000,000	951,775	6,036,438
2019	183,580,466	108,818,368	12,995,696	6,240,233	777,032	14,132,399	24,902,351	8,381,951	1,400,000	445,559	5,486,877
2018	178,984,387	106,573,322	12,180,630	6,354,134	764,496	13,872,394	23,880,987	7,925,452	1,501,776	520,494	5,410,702
2017	164,503,794	99,722,048	11,003,308	5,878,410	705,416	12,964,680	22,198,403	6,578,371	1,500,000	517,640	3,435,518
2016	157,387,800	94,075,070	10,283,062	6,080,628	843,780	12,556,914	20,987,883	6,797,161	1,500,000	383,464	3,879,838
2015	153,307,351	89,249,619	9,725,861	6,354,967	996,193	12,357,412	21,603,287	6,532,248	2,315,817	499,912	3,672,035
2014	144,882,726	83,825,345	8,451,579	5,439,375	892,138	11,750,454	20,984,302	6,361,931	3,500,000	411,550	3,266,052
2013	143,643,962	82,476,559	8,551,306	5,999,816	845,158	11,663,704	20,551,729	6,162,311	1,700,000	409,895	5,283,484
2012	139,103,260	83,228,479	8,337,518	4,101,914	839,900	11,640,815	19,738,602	5,950,309	2,500,000	387,021	2,378,702

Source: Schedule of Revenues, Expenditures, and Changes in Fund Balance

Statistical Table #7

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Year Ended June 30 ⁽¹⁾	Taxable Assessed Value ⁽²⁾	Percent Change	Total Levy ⁽³⁾	Percent Change	Tax Rate per \$1,000 ⁽⁴⁾	Collected and Adjusted within the Fiscal Year of the Levy		Collections and Adjustments in Subsequent Years	Total Collections and Adjustments to Date	
						Amount	Percent Collected Year of Levy ⁽⁴⁾		Amount	Percent Collected 06/30/2021 ⁽⁴⁾
2021	\$ 16,613,691,331	3.80 %	\$ 135,847,665	4.13 %	\$ 8.1768	\$ 133,568,087	98.32 %	\$ -	\$ 133,568,087	98.32 %
2020	16,005,301,272	3.65	130,454,354	13.26	8.1507	127,972,179	98.09	1,249,377	129,221,556	99.05
2019	15,441,964,828	4.18	115,185,317	5.95	7.4594	113,181,757	98.26	1,554,684	114,736,441	99.61
2018	14,822,572,737	3.89	108,712,188	5.91	7.3343	106,866,610	98.30	1,656,550	108,523,160	99.83
2017	14,268,248,108	2.87	102,648,844	3.82	7.1945	99,996,475	97.42	2,136,798	102,572,983	99.50
2016	13,869,559,768	4.72	98,871,418	5.05	7.1292	95,344,238	97.30	3,281,977	98,817,868	99.75
2015	13,244,235,395	4.11	94,121,143	7.50	7.1071	91,543,893	97.26	2,500,259	94,091,164	99.92
2014	12,721,001,567	2.98	87,554,404	9.96	6.8829	84,967,664	97.04	2,540,080	87,526,429	99.95
2013	12,353,361,067	2.35	79,624,274	(3.46)	6.4461	77,091,961	96.82	2,503,652	79,601,556	99.96
2012	12,070,171,533	2.30	82,474,939	(0.35)	6.8329	79,774,601	96.73	2,667,544	82,447,559	99.96

⁽¹⁾ Includes Local Option Levy.

⁽²⁾ These figures represent assessed values for Lane and Linn Counties after removal of certain offsets, including the value of urban renewal areas.

⁽³⁾ The levy is total taxes to be collected after the effects of compression and the addition of offsets and penalties and other taxes. The levy has been adjusted by certain offsets before calculation of the tax rate.

⁽⁴⁾ Tax rates and percent collected are for Lane County only. Tax rates reflect post-Measure 5 compression amounts.

Note:
The net taxes levied are combined for Lane and Linn counties. Responsibility for the collection of all property taxes rests within the County's Department of Assessment and Taxation. Current taxes are assessed as of July, become due as of November 15 and become delinquent as of May 15. Assessed taxes become a lien upon real property in the fourth year of delinquency. Proceeds of tax sales are applied to delinquent taxes, interest and other costs attributable to the property sold.

The net levy is the actual imposed tax after adjustments and constitutional property tax limitations due to the passing of Measure 5 in 1990 and Measure 50 in 1997. Additional information can be found on Assessed Values of Taxable Property within School District Boundaries.

Source: Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation

Statistical Table #8

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
DIRECT DISTRICT TAX RATES
LAST TEN FISCAL YEARS

District Direct Rates

Fiscal Year	General Tax Permanent Rate ⁽¹⁾	Local Option ⁽¹⁾	General Obligation Debt Service Bonds	Total Direct Tax Rate
2021	4.7485	\$ 1.5000	\$ 2.1951	8.4436
2020	4.7485	1.5000	2.2098	8.4583
2019	4.7485	1.5000	1.5781	7.8266
2018	4.7485	1.5000	1.5827	7.8312
2017	4.7485	1.5000	1.6152	7.8637
2016	4.7485	1.5000	1.5605	7.8090
2015	4.7485	1.5000	1.5817	7.8302
2014	4.7485	1.5000	1.5951	7.8436
2013	4.7485	1.5000	1.1299	7.3784
2012	4.7485	1.5000	1.2866	7.5351

⁽¹⁾ Tax rates do not reflect post Measure 5 compression loss.

Source: Lane County Department of Assessment and Taxation

Statistical Table #9

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHEDULE OF PROPERTY TAX TRANSACTIONS
LAST TEN FISCAL YEARS

	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>
GENERAL FUND										
Levy extended by Assessor	<u>\$ 98,775,710</u>	<u>\$ 94,509,205</u>	<u>\$ 90,398,302</u>	<u>\$ 84,818,299</u>	<u>\$ 79,258,348</u>	<u>\$ 76,894,051</u>	<u>\$ 72,855,536</u>	<u>\$ 66,966,181</u>	<u>\$ 65,539,768</u>	<u>\$ 66,820,808</u>
Tax rate per \$1,000 assessed value	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>	<u>\$ 6.25</u>
Reduction of taxes receivable ⁽¹⁾										
Current year	\$ 96,959,725	\$ 92,598,193	\$ 88,726,616	\$ 83,438,741	\$ 77,151,780	\$ 74,734,430	\$ 70,738,523	\$ 64,897,897	\$ 64,268,147	\$ 65,519,719
1st year prior	983,439	884,330	727,948	1,294,577	873,342	891,455	957,895	993,655	1,000,693	757,315
2nd year prior	414,311	306,724	458,958	656,548	377,903	333,224	404,711	435,862	450,597	155,897
3rd year prior	255,826	236,791	423,794	325,348	232,766	254,722	309,694	297,898	350,687	311,377
4th year prior	118,136	143,296	462,757	162,533	129,515	150,006	181,111	222,762	157,729	138,524
5th and prior years	92,162	72,852	1,547,360	151,098	60,522	231,619	63,860	120,292	33,600	92,174
Total Prior	<u>1,863,874</u>	<u>1,643,993</u>	<u>3,620,817</u>	<u>2,590,104</u>	<u>1,674,048</u>	<u>1,861,026</u>	<u>1,917,271</u>	<u>2,070,469</u>	<u>1,993,306</u>	<u>1,455,287</u>
Total General Fund	<u>\$ 98,823,599</u>	<u>\$ 94,242,186</u>	<u>\$ 92,347,433</u>	<u>\$ 86,028,845</u>	<u>\$ 78,825,828</u>	<u>\$ 76,595,456</u>	<u>\$ 72,655,794</u>	<u>\$ 66,968,366</u>	<u>\$ 66,261,453</u>	<u>\$ 66,975,006</u>
DEBT SERVICE FUND										
Levy extended by Assessor	<u>\$ 37,071,956</u>	<u>\$ 35,945,150</u>	<u>\$ 24,787,015</u>	<u>\$ 23,824,426</u>	<u>\$ 23,328,623</u>	<u>\$ 21,977,368</u>	<u>\$ 21,265,607</u>	<u>\$ 20,588,223</u>	<u>\$ 14,084,506</u>	<u>\$ 15,654,130</u>
Tax rate per \$1,000 assessed value	<u>\$ 2.20</u>	<u>\$ 2.21</u>	<u>\$ 1.58</u>	<u>\$ 1.58</u>	<u>\$ 1.62</u>	<u>\$ 1.56</u>	<u>\$ 1.58</u>	<u>\$ 1.60</u>	<u>\$ 1.13</u>	<u>\$ 1.29</u>
Reduction of taxes receivable ⁽¹⁾										
Current year	\$ 36,449,865	\$ 35,261,206	\$ 24,355,865	\$ 23,419,966	\$ 22,725,848	\$ 21,383,980	\$ 20,683,347	\$ 19,979,969	\$ 13,793,249	\$ 15,359,306
1st year prior	344,256	220,820	207,670	345,776	230,210	230,565	273,841	200,205	221,285	153,029
2nd year prior	113,735	84,323	139,831	183,208	106,259	100,292	84,090	99,805	102,895	37,233
3rd year prior	71,041	68,330	125,470	92,995	70,138	55,244	72,227	69,362	84,153	73,530
4th year prior	31,598	37,408	135,047	46,584	24,791	31,284	37,217	47,060	31,651	26,918
5th and prior years	43,344	15,609	380,713	24,931	13,084	43,655	14,412	24,563	8,121	12,962
Total prior	<u>603,974</u>	<u>426,490</u>	<u>988,731</u>	<u>693,494</u>	<u>444,482</u>	<u>461,040</u>	<u>481,787</u>	<u>440,995</u>	<u>448,105</u>	<u>303,672</u>
Total Debt Service Fund	<u>\$ 37,053,839</u>	<u>\$ 35,687,696</u>	<u>\$ 25,344,596</u>	<u>\$ 24,113,460</u>	<u>\$ 23,170,330</u>	<u>\$ 21,845,020</u>	<u>\$ 21,165,134</u>	<u>\$ 20,420,964</u>	<u>\$ 14,241,354</u>	<u>\$ 15,662,978</u>

⁽¹⁾ Amounts include interest on deficiencies, discounts allowed for early payment, and adjustments and cancellations made by the County Assessor.

Source: Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation

Statistical Table #10

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
ASSESSED VALUES OF TAXABLE PROPERTY WITHIN SCHOOL DISTRICT BOUNDARIES
LAST TEN FISCAL YEARS (in thousands of dollars)

Fiscal Year Ending June 30	Assessed Value (not including exempt property)				Total Assessed Value	Add: Non- Profit Housing	Less: Urban Renewal Excess	Total Net Assessed Value	Total Direct Tax Rate	Amount Tax Rate will Raise	Less: Reductions and Adjustments	Total Taxes Imposed Net Levy
	Real Property	Personal Property	Manufactured Structure	Public Utility								
2021	\$ 16,288,824	\$ 396,743	62,317	342,301	17,090,185	\$ 10,525	\$ 487,019	16,613,691	8.5238	141,612	\$ 5,764	135,848
2020	15,680,014	386,719	58,701	320,854	16,446,288	10,084	451,071	16,005,301	8.5365	136,630	6,176	130,454
2019	15,087,762	396,246	56,929	331,111	15,872,048	9,925	440,008	15,441,965	7.8963	121,935	6,750	115,185
2018	14,418,573	386,657	53,020	352,317	15,210,567	9,314	397,307	14,822,575	7.8960	117,039	8,327	108,712
2017	13,865,699	389,354	50,568	328,934	14,634,555	8,532	374,841	14,268,246	7.9228	113,044	10,396	102,649
2016	13,463,683	372,000	48,560	304,464	14,188,707	10,501	329,649	13,869,559	7.8562	108,962	10,265	98,697
2015	12,851,842	352,004	45,233	257,841	13,528,387	10,195	294,347	13,244,235	7.8771	104,326	10,205	94,121
2014	12,343,192	333,175	45,233	257,841	12,979,441	9,898	268,337	12,721,002	7.8892	100,358	12,804	87,554
2013	11,969,991	339,939	45,882	242,091	12,597,903	9,610	254,151	12,353,362	7.4105	91,544	11,920	79,624
2012	11,625,292	348,882	46,020	267,448	12,287,642	9,329	226,803	12,070,168	7.5647	91,307	8,832	82,475

Notes:
Beginning July 1, 1997 property taxes were based on an assessed value. Assessed value is defined as the lower of "maximum assessed value" or "real market value". For the 1997-1998 tax year, "maximum assessed value" was set at the 1995-1996 real market value less 10 percent. Assessed value for later years is limited to 3 percent annual increases.
The net levy is the actual imposed tax after adjustments and constitutional property tax limitations due to the passing of Measure 5 in 1990 and Measure 50 in 1997.

Source: Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation

Statistical Table #11

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
COMPARISON OF GENERAL FUND BUDGET TO TAX LEVY
LAST TEN FISCAL YEARS

<u>Year Ended June 30</u>	<u>General Fund Budget</u>	<u>General Fund Levy</u>	<u>Percentage of Levy to Budget</u>
2021	\$ 238,529,163	\$ 98,775,710	41.41 %
2020	226,411,862	94,509,204	41.74
2019	213,797,409	90,398,302 (1)	42.28 (1)
2018	192,231,721	84,887,762 (1)	44.16 (1)
2017	179,157,264	79,320,221	44.27
2016	170,688,906	76,894,051	45.05
2015	159,413,558	72,855,536	45.70
2014	149,112,000	66,966,181	44.91
2013	143,270,100	65,539,768	45.75
2012	142,262,000	66,820,808	46.97

(1) As Restated

Source: Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation
Eugene School District 4J

Statistical Table #12

EUGENEY SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
PROPERTY TAX RATES⁽¹⁾ - ALL OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS (Dollars per \$1,000)

	% within School District ⁽²⁾	2020-21	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012
Bailey-Spencer RFPD	100.00 %	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39	\$ 2.39
City of Coburg	100.00	3.35	3.31	3.24	3.24	3.24	3.37	4.79	4.93	5.28	5.32
City of Eugene	81.63	8.03	8.07	8.13	7.96	8.02	7.97	7.98	8.01	8.03	8.04
City of Springfield	8.07	7.20	7.27	6.77	6.68	6.79	6.78	7.03	7.15	6.94	6.99
Coburg RFPD	93.20	1.55	1.55	1.33	1.50	1.48	1.48	1.34	1.41	1.36	1.37
Coburg Urban Renewal	100.00	1.47	1.69	1.89	1.90	1.89	1.42	1.90	1.53	2.03	2.08
Eugene Urban Renewal	81.63	0.36	0.36	0.35	0.33	0.19	0.29	0.27	0.27	0.25	0.26
Emerald PUD	9.43	-	-	-	-	-	-	-	-	-	-
Eugene RFPD #1	99.65	2.54	2.54	2.54	2.54	2.54	2.54	2.54	2.35	2.10	1.85
Glenwood Water	100.00	3.12	3.28	3.36	3.33	3.36	3.44	3.47	3.41	3.48	3.54
Goshen RFPD	14.48	1.72	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	1.72
Junction City Water Control	2.07	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.28
Lane Fire Authority	14.43	2.07	2.04	2.04	2.04	2.12	2.12	2.12	2.12	2.12	2.12
Lane County	46.40	1.86	1.84	1.78	1.67	1.67	1.81	1.38	1.39	1.39	1.39
Lane ESD	46.56	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22
Lane Community College	46.42	0.96	0.84	0.83	0.85	0.84	0.82	0.86	0.86	0.86	0.88
LeBleu Road	100.00	-	-	-	-	-	-	-	-	-	-
Linn County	0.12	8.44	8.46	7.83	7.83	7.86	7.86	7.83	7.84	7.38	7.54
Mohawk Valley RFPD	1.80	2.29	2.32	2.32	1.91	1.91	1.91	1.91	1.91	1.91	1.91
Rainbow Water & Fire District	2.04	3.77	3.77	3.67	3.72	3.78	3.83	3.62	3.67	3.72	3.76
River Road Park & Recreation	98.12	3.53	3.53	3.53	3.53	3.53	3.53	3.85	3.86	3.87	3.88
River Road Water Subdistrict #1	2.74	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28
River Road Water	98.05	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97
Santa Clara RFPD	98.37	1.49	1.49	1.49	1.49	1.49	1.49	1.04	1.64	1.64	1.04
Santa Clara Water District	85.18	-	-	-	-	-	-	-	-	-	-
South Lane County Fire & Rescue	0.04	1.50	1.76	1.78	1.80	1.50	1.50	1.50	1.50	1.03	1.03
Springfield Economic Development Agency	9.11	1.99	0.98	0.93	0.89	0.84	0.84	0.71	0.64	0.67	0.31
Upper Willamette Soil & Water	48.90	0.07	-	-	-	-	-	-	-	-	-
Willakenzie RFPD	50.06	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07	3.07
Willamalane Park & Rec	9.42	2.24	2.29	2.30	2.33	2.32	2.34	2.37	2.45	2.01	2.01
Zumwalt Fire	80.87	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34	2.34

⁽¹⁾ Gross tax rate before Measure 5 limitations applied.

⁽²⁾ Percentage within School District is provided by Lane County Department of Assessment and Taxation and is calculated as the portion of taxable value that is within the District's boundaries divided by each overlapping government's total taxable value.

Source: Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation

Statistical Table #13

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2021

Overlapping Issuer	Net Property-tax Backed Debt ¹	Percentage Within School District ²	Overlapping Debt ³
River Road Park & Rec District	\$ 329,000	97.89 %	\$ 322,046
City of Eugene	40,242,000	83.25	33,500,459
Lane ESD	6,001,972	49.96	2,998,429
Lane County	16,355,000	49.81	8,145,690
Lane County Housing Authority	8,533,828	49.81	4,250,316
Lane Community College	158,975,000	49.10	78,058,474
Goshen RFPD	147,251	43.38	63,874
Willamalane Park & Recreation District	11,435,000	16.14	1,845,289
City of Springfield	14,476,000	15.21	2,201,988
Harrisburg RFPD 6	6,115,000	3.04	185,951
Mohawk Valley RFPD	400,000	1.62	6,468
South Lane County Fire & Rescue	294,769	0.02	73
Total			131,579,057
District direct debt ⁴			409,366,252
Total direct and overlapping debt			<u><u>\$ 540,945,309</u></u>

(1) Net Property-tax Backed Debt is all General Obligation (GO) bonds and Full Faith & Credit bonds, less Self-supporting Unlimited-tax GO and less Self-supporting Full Faith & Credit debt.

(2) The percentage within the School District is provided by the Municipal Debt Advisory Commission and is calculated as the portion of another overlapping issuer's real market value that is within the District's boundaries divided by each issuer's total real market value.

(3) The overlapping debt is the issuer's Net Property-tax Backed Debt times the percentage of taxable value within the District's boundaries.

(4) District direct debt is net of unamortized premiums and discounts of \$19,068,491.

Source: Municipal Debt Advisory Commission, State of Oregon
Eugene School District 4J

Statistical Table #14

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS (in thousands of dollars)

Legal Debt Margin Calculation as of June 30, 2021	
Real Market Value	<u>\$ 29,672,543</u>
Debt Limit (7.95%) ⁽¹⁾	\$ 2,358,967
Amount of Debt Applicable to Debt Limit:	
General Obligation Bonded Debt	<u>357,410</u>
Less: Amount Available in Debt Service Fund	<u>712</u>
Total Net Debt Applicable to Debt Limit	<u>356,698</u>
Legal Debt Margin	<u>\$ 2,002,269</u>

	Fiscal Year									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Debt Limit	\$ 2,358,967	\$ 2,181,481	\$ 2,050,857	\$ 1,904,880	\$ 1,693,033	\$ 1,633,459	\$ 1,555,190	\$ 1,732,888	\$ 1,710,211	\$ 1,775,897
Total Net Debt Applicable to Debt Limit	<u>356,698</u>	<u>368,095</u>	<u>387,358</u>	<u>252,537</u>	<u>265,842</u>	<u>234,523</u>	<u>207,733</u>	<u>140,444</u>	<u>114,823</u>	<u>125,991</u>
Legal Debt Margin	<u>\$ 2,002,269</u>	<u>\$ 1,813,386</u>	<u>\$ 1,663,499</u>	<u>\$ 1,652,343</u>	<u>\$ 1,427,191</u>	<u>\$ 1,398,936</u>	<u>\$ 1,347,457</u>	<u>\$ 1,592,444</u>	<u>\$ 1,595,388</u>	<u>\$ 1,649,906</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	15.12%	16.87%	18.89%	13.26%	15.70%	14.36%	13.36%	8.10%	6.71%	7.09%

⁽¹⁾ ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Aggregates are governed by real market values of all taxable properties within the district:
For each grade from kindergarten through eighth for which the District operates schools, fifty-five one-hundredths of one percent (.0055) of the real market value.
For each grade from ninth through twelfth for which the District operates schools, seventy-five one-hundredths of one percent (.0075) of the real market value.

Allowable Percentage of Real Market Value:	
Kindergarten through eighth grade, 9 x .0055	4.95%
Ninth through twelfth grade, 4 x .0075	<u>3.00%</u>
Allowable Percentage	<u>7.95%</u>

Source: Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation
Eugene School District 4J

Statistical Table #15

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
RATIO OF ANNUAL DEBT SERVICE REQUIREMENTS FOR GENERAL BONDED
DEBT TO TOTAL GENERAL FUND EXPENDITURES AND TRANSFERS
LAST TEN FISCAL YEARS

Year Ended June 30	Principal	Interest	Total Bonded Debt Service	Total General Fund Expenditures and Transfers	Ratio
2021	\$ 25,500,000	\$ 11,410,585	\$ 36,910,585	\$ 190,265,092	0.1940
2020	19,435,000	16,430,815	35,865,815	190,825,272	0.1880
2019	14,600,000	9,910,280	24,510,280	183,580,456	0.1335
2018	25,080,000	10,700,423	35,780,423	178,984,387	0.1999
2017	13,335,000	9,457,953	22,792,953	164,503,794	0.1386
2016	12,425,000	8,947,225	21,372,225	157,387,800	0.1358
2015	10,090,000	8,588,983	18,678,983	153,307,351	0.1218
2014	12,467,911	6,219,165	18,687,076	144,882,726	0.1290
2013	10,985,000	5,781,450	16,766,450	143,643,962	0.1167
2012	11,485,000	5,931,405	17,416,405	139,103,260	0.1252

Source: Statement of Revenues, Expenditures and Changes in Fund Balance
 Long-term Debt Note

Statistical Table #16

LANE COUNTY SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUATION AND
GENERAL BONDED DEBT PER CAPITA AND PER STUDENT
LAST TEN FISCAL YEARS

Year Ended June 30	District Population (Estimated)	Average Daily Membership (Resident) K-12⁽¹⁾	Assessed Valuation	General Obligation Debt	Ratio of Bonded Debt to Assessed Valuation	Bonded Debt Per Capita	Bonded Debt Per Student
2021	175,626 ⁽³⁾	15,647	\$ 16,613,691,331	\$ 409,078,892	0.0246	\$ 2,329	\$ 26,144
2020	165,341	16,264	16,005,301,272	431,997,200	0.0270	2,613	26,562
2019	165,455	16,105	15,441,964,828	457,738,551	0.0296	2,767	28,422
2018	164,729 ⁽²⁾	16,228	14,822,572,737	313,000,011	0.0211	1,900 ⁽²⁾	19,288
2017	158,309 ⁽²⁾	16,312	14,268,248,108	342,870,833	0.0240	2,166 ⁽²⁾	21,020
2016	155,402 ⁽²⁾	15,980	13,869,559,768	309,328,872	0.0223	1,991 ⁽²⁾	19,357
2015	157,381	15,187	13,244,235,395	283,511,057	0.0214	1,801	18,668
2014	156,143	15,214	12,721,001,567	208,044,931	0.0164	1,332	13,675
2013	154,905	15,184	12,353,361,067	179,680,317	0.0145	1,160	11,834
2012	153,667	15,248	12,070,171,533	189,256,104	0.0157	1,232	12,412

⁽¹⁾ Excludes District sponsored public charter schools and alternative education providers.

⁽²⁾ Updated based on U.S. Census Bureau total population estimates.

⁽³⁾ Estimated district population no longer available and using estimated City of Eugene population.

Source: State of Oregon Department of Education
Lane County Department of Assessment and Taxation
Linn County Department of Assessment and Taxation
Eugene School District 4J
Lane Council of Governments
U.S. Census Bureau
Portland State University Center for Population Research and Census

Statistical Table #17

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

<i>Fiscal Year</i>	<i>Governmental Activities</i>				<i>Total Primary Government</i>	<i>Percentage of Personal Income ⁽¹⁾</i>	<i>Per Capita ⁽¹⁾</i>	<i>Per Student ⁽²⁾</i>
	<i>General Obligation Bonds</i>	<i>Pension Bonds</i>	<i>Unamortized Premium</i>	<i>Capital Leases</i>				
2021	\$ 357,410,401	\$ 32,600,000	\$ 19,068,491	\$ 287,360	\$ 409,366,252	N/A ⁽³⁾	2,476	25,170
2020	368,950,401	35,875,000	27,171,799	500,285	432,497,485	2.278%	2,616	26,592
2019	388,385,401	38,780,000	30,573,150	709,171	458,447,722	2.535%	2,771	28,466
2018	252,985,401	41,345,000	18,669,611	971,020	313,971,032	1.801%	1,906	19,347
2017	278,065,401	43,595,000	21,210,432	1,276,192	344,147,025	2.115%	2,174	21,098
2016	246,145,401	45,555,000	17,628,471	1,641,751	310,970,623	1.999%	2,001	19,460
2015	218,820,401	47,250,000	17,440,656	2,283,827	285,794,884	1.921%	1,816	18,818
2014	148,910,401	48,700,000	10,434,530	3,024,038	211,068,969	1.526%	1,352	13,873
2013	121,382,258	49,925,000	8,373,059	3,856,623	183,536,940	1.419%	1,185	12,088
2012	134,847,258	50,940,000	3,468,846	4,139,746	193,395,850	1.501%	1,259	12,683

⁽¹⁾ See Statistical Table #17 for estimated District population data and #20 for personal income data. These ratios are calculated using personal income for the prior calendar year.

⁽²⁾ See Statistical Table #17 for average daily membership data.

⁽³⁾ Information not available at time of printing.

Source: Eugene School District 4J

Statistical Table #18

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Year Ended June 30	City of Eugene				Lane County		State of Oregon	
	Estimated Population	Percent Change	Area (Square Miles)	Average Density Persons/Square Mile	Estimated Population	Percent Change	Estimated Population	Percent Change
2021	175,626 ⁽¹⁾	1.16 %	44.3	3,964	382,647 ⁽¹⁾	0.34 %	4,266,560 ⁽¹⁾	-0.04 %
2020	173,620	1.41	44.3	3,919	381,365	0.66	4,268,055	0.75
2019	171,210	0.89	44.3	3,865	378,880	1.00	4,236,400	0.98
2018	169,695	1.46	44.3	3,831	375,120	1.22	4,195,300	1.31
2017	167,255	0.83	44.3	3,776	370,600	1.27	4,141,000	1.59
2016	165,885	1.52	43.7	3,796	365,940	1.05	4,076,350	1.56
2015	163,400	1.63	43.7	3,739	362,150	0.93	4,013,845	1.29
2014	160,775	0.75	43.7	3,679	358,805	0.75	3,962,565	1.11
2013	159,580	0.79	43.7	3,652	356,125	0.54	3,919,020	0.91
2012	158,335	0.84	43.7	3,623	354,200	0.30	3,883,735	0.68

⁽¹⁾ Based on preliminary estimates by Population Research Center as of 11/15/2021

Source: *Portland State University Center for Population Research and Census*
US Census Bureau
City of Eugene

Statistical Table #19

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year Ended December 31	Estimated County Population ⁽¹⁾	County Personal Income (thousands of dollars)	County Per Capita Personal Income	County Unemployment Rate	
2020	382,647	\$ 18,989,468	\$ 49,583	7.9	%
2019	381,365	18,087,217	47,340	4.1	%
2018	375,120	17,431,415	45,919	4.5	%
2017	370,600	16,275,162	43,430	4.4	%
2016	365,940	15,553,827	42,233	5.1	%
2015	362,150	14,879,842	41,136	5.8	%
2014	358,805	13,827,725	38,672	6.9	%
2013	356,125	12,934,935	36,432	8.0	%
2012	354,200	12,880,388	36,335	8.9	%
2011	353,155	12,321,230	34,863	9.7	%

⁽¹⁾ Mid-year population estimates.

Source: Population information: Portland State University Center for Population Research and Census
 Personal income: US Department of Commerce, Bureau of Economic Analysis
 Unemployment: State of Oregon Employment Department, Local Area Employment Statistics

Statistical Table #20

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

MAJOR TAXPAYERS FOR DISTRICT - CURRENT YEAR AND TEN YEARS AGO

JUNE 30, 2021

Name	2021			2012		
	2020-21 Assessed Valuation ¹	Rank ²	Percentage of District Total Assessed Value	2011-12 Assessed Valuation ¹	Rank ²	Percentage of District Total Assessed Value
Valley River Center	\$ 114,220,073	1	0.69 %	\$ 104,445,512	1	0.87 %
Comcast Corporation	83,501,000	2	0.50	101,770,300	2	0.84
CenturyLink ³	85,933,000	3	0.52	68,750,500	5	0.57
Peace Health	721,086,004	4	4.34	526,588,286	4	4.37
McKay Investment Company	56,229,480	5	0.34	51,502,848	6	0.43
Northwest Natural Gas Co	60,843,900	6	0.37	44,323,100	8	0.37
Chase Village LLC	45,338,365	7	0.27	34,396,437	9	0.29
ACC OP LLC Garden Avenue	40,179,199	8	0.24			
Oregon VA1C LLC	37,327,926	9	0.22			
Southwind Investments LLC	32,463,691	10	0.20			
Hynix Semiconductor Mfg				44,527,430	7	0.37
Symantec Corporation				77,845,836	3	0.65
Molecular Probes				37,761,527	10	0.31
<i>Total Major Taxpayers</i>	1,277,122,638		7.69	1,091,911,776		9.07
<i>Other</i>	15,322,856,560		92.31	10,968,084,497		90.93
<i>Total All Taxpayers⁴</i>	<u>\$ 16,599,979,198</u>		<u>100.00 %</u>	<u>\$ 12,059,996,273</u>		<u>100.00 %</u>

¹Portion of Eugene School District 4J within Linn County taxing district not included.

²Ranking is based on amount of tax and not assessed valuation.

³Formerly Qwest Corp.

⁴Taxable value after Urban Renewal

Source: Lane County Department of Assessment and Taxation

Statistical Table #21

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
MAJOR TAXPAYERS FOR LANE COUNTY
JUNE 30, 2021

Taxpayer	Business/Service	Tax¹	Assessed Value²	Percent of Value
International Paper (IP Eat Three LLC)	Wood Products	\$4,086,265	\$ 311,089,393	0.84 %
CenturyLink	Telecommunications	2,642,725	170,527,000	0.46
Verizon Communications	Telecommunications	2,265,211	139,222,000	0.38
Valley River Center	Retail/Commercial	2,063,118	114,220,073	0.31
Comcast Corporation	Telecommunications	1,894,760	107,854,000	0.29
Northwest Natural Gas Co.	Natural Gas Utility	1,873,665	121,463,992	0.33
Shepard Investment Group LLC	Apartments	1,607,267	88,907,590	0.24
McKenzie Willamette Regional Med Ctr	Healthcare	1,542,096	83,506,840	0.23
Weyerhaeuser NR Company	Timber Tract Operations	1,470,873	111,353,026	0.30
Weyerhaeuser Company	Wood Products	1,469,460	159,959,289	0.43
<i>Total Major Taxpayers</i>			1,408,103,203	3.82
All other County's taxpayers			35,456,961,538	96.18
<i>Total All County Taxpayers</i>			36,865,064,741	100.00 %

⁽¹⁾ Tax amount is the total tax paid by the taxpayer within the boundaries of the County. This amount is distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.

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

Source: Lane County Department of Assessment and Taxation

Statistical Table #22

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

MAJOR EMPLOYERS - LANE COUNTY - CURRENT YEAR AND TEN YEARS AGO

JUNE 30, 2021

Company	2021⁽⁵⁾			2012⁽⁶⁾		
	Number of Employees	Rank	Percentage of Total Employment	Number of Employees	Rank	Percentage of Total Employment
PeaceHealth Corp	5,855	1	3.82 %	3,400 ⁽²⁾	2	2.51 %
University of Oregon	5,573	2	3.64	4,000	1	2.96
Eugene 4J School District	2,283	3	1.49	2,025 ⁽³⁾	4	1.50
City of Eugene	1,866	4	1.22	2,200	3	1.63
U.S. Government	1,747	5	1.14	1,800	6	1.33
State of Oregon	1,715	6	1.12	1,100	9	0.81
Lane County Government	1,678	7	1.10	1,462	7	1.08
Springfield School District	1,670	8	1.09	1,406	8	1.04
Lane Community College	1,500	9	0.98	2,000 ⁽⁴⁾	5	1.48
McKenzie-Willamette Medical Center	1,066	10	0.70	750	10	0.55
<i>Total Major Employers</i>	24,953		16.30	20,143		14.89
<i>Other</i>	128,233		83.70	115,213		85.11
<i>Total All Employers</i>	153,186 ⁽¹⁾		100.00 %	135,356 ⁽⁷⁾		100.00 %

⁽¹⁾ 2021 Annual Average as of July 2021

⁽²⁾ Includes PeaceHealth Medical Group, Sacred Heart Medical, Cottage Grove Hospital

⁽³⁾ Includes part-time employees

⁽⁴⁾ Includes part-time employees and student instructors

⁽⁵⁾ Updated information not available at the time of printing. Statistics are the same as 2010

⁽⁶⁾ Updated information not available at the time of printing. Statistics are the same as 2019

⁽⁷⁾ Bureau of Labor Statistics March 2012 preliminary total

Source: Lane County Department of Budget and Financial Planning, Fiscal Year 2020-21 Adopted Budget
Oregon Employment Department, Current Employment Statistics

Statistical Table #23

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
AVERAGE ANNUAL UNEMPLOYMENT AS A PERCENT OF LABOR FORCE
LAST TEN YEARS

Year Ending December 31	Eugene MSA	State of Oregon	United States
2020	7.9 %	7.6 %	8.1 %
2019	4.1	3.7	3.7
2018	4.5	4.2	3.9
2017	4.4	4.1	4.4
2016	5.1	4.8	4.9
2015	5.8	5.6	5.3
2014	6.9	6.8	6.2
2013	8.0	7.9	7.4
2012	8.9	8.8	8.1
2011	9.7	9.5	8.9

Source: State of Oregon Employment Department, Local Area Employment Statistics

Statistical Table #24

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS FOR THE CITY OF EUGENE
LAST TEN FISCAL YEARS**

Year Ended June 30	Assessed Property Value ⁽¹⁾ (in thousands)	Commercial Permits	Construction Value (in thousands)	Residential Permits	Construction Value (in thousands)	Bank Deposits (in thousands)
2021	\$16,599,979	454	\$108,751	964	\$179,468	5,222,298
2020	15,992,005	482	108,264	814	109,977	4,556,600
2019	15,429,287	608	204,585	971	156,178	3,846,581
2018	14,810,197	611	116,868	990	118,822	3,591,995
2017	14,256,355	632	89,800	1,059	108,613	3,721,844
2016	13,858,171	671	171,938	940	102,463	3,507,325
2015	13,233,230	717	135,199	922	165,681	3,410,974
2014	12,710,205	590	105,207	835	167,157	3,034,969
2013	12,338,548	605	91,934	786	87,902	2,847,031
2012	12,059,996	606	68,953	734	64,516	2,827,768

⁽¹⁾ Assessed property value for Eugene School District 4J from Lane County only.

Source: City of Eugene, Department of Public Works
Federal Deposit Insurance Corporation
Lane County Department of Assessment and Taxation

Statistical Table #25

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
AVERAGE DAILY MEMBERSHIP AND PER PUPIL EXPENDITURES
LAST TEN FISCAL YEARS

Year Ended June 30	Average Daily Membership (Resident) K-12 ⁽¹⁾	Total Government- wide Expenses ⁽²⁾	Government- wide Expenses Per Pupil (ADMr)	Total General Fund Expenditures ⁽³⁾	General Fund Per Pupil (ADMr)	General Fund Instruction Expenditures ⁽³⁾	General Fund Instruction Per Pupil (ADMr)	General Fund Other Expenditures ⁽³⁾	General Fund Other Per Pupil (ADMr)	Average Daily Membership (Weighted) K-12 ⁽⁴⁾
2021	16,485	\$ 274,412,591	16,646	\$ 183,877,389	11,154	\$ 115,112,674	6,983	\$ 68,764,715	4,171	20,083
2020	17,095	264,913,286	15,496	184,788,834	10,809	113,769,706	6,655	71,019,128	4,154	20,274
2019	16,937	241,508,373	14,259	178,093,879	10,515	108,818,368	6,425	69,275,211	4,090	19,787
2018	17,060	238,319,992	13,969	173,573,685	10,174	106,573,322	6,247	67,000,363	3,927	20,142
2017	17,152	247,323,610	14,420	161,068,276	9,391	99,722,048	5,814	61,346,228	3,577	20,134
2016	16,994	263,044,894	15,478	153,507,962	9,033	94,068,695	5,535	59,439,267	3,498	19,864
2015	16,168	156,306,161	9,668	149,635,316	9,255	89,249,619	5,520	60,385,697	3,735	19,012
2014	16,151	187,420,281	11,637	141,616,674	8,793	83,825,345	5,205	57,791,329	3,588	18,892
2013	16,116	188,666,556	11,707	138,360,478	8,585	82,476,559	5,118	55,883,919	3,468	18,827
2012	16,165	185,363,458	11,467	136,724,558	8,458	83,228,479	5,149	53,496,079	3,309	18,906

⁽¹⁾ Average daily membership of students who live within District boundaries. Kindergarten students counted as half-time fiscal year 2015 and prior. Includes District sponsored public charter schools and alternative education providers.

⁽²⁾ Reporting of Government Wide expenses is impacted by the implementation of GASB Statements which include:

GASB Statements No. 68 and 71 implemented fiscal year 2015 as pension expense/(income) is adjusted based on the actuarially determined contribution changes.

GASB Statements No. 73 and 75 implemented fiscal year 2017 as other postemployment benefit expense/(income) is adjusted based on the actuarially determined contribution changes.

⁽³⁾ Expenditures are reported on budgetary basis.

⁽⁴⁾ Average daily membership of student enrollment increased by a variety of weighting factors. Includes District sponsored public charter schools and alternative education providers.

Source: State of Oregon Department of Education
Statement of Activities
Statement of Revenues, Expenditures and Changes in Fund Balance

Statistical Table #26

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
FULL TIME EQUIVALENT EMPLOYEES BY ACTIVITY/FUNCTION
LAST TEN FISCAL YEARS

Activity/Function	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Direct classroom services										
Regular instruction	748.6	769.3	749.9	734.7	720.9	707.8	657.6	655.8	652.0	661.6
Special programs	406.1	391.0	359.4	403.0	394.8	348.5	326.3	325.4	309.3	321.0
Total direct classroom services	1,154.7	1,160.3	1,109.3	1,137.6	1,115.7	1,056.3	983.9	981.2	961.3	982.6
Classroom support services										
Extra-curricular activities	7.2	7.2	6.5	7.0	6.5	6.5	6.3	6.3	6.6	6.6
Student support	164.2	140.7	133.7	129.2	120.0	120.2	110.7	100.4	102.5	101.4
Libraries, curriculum and staff development	60.6	59.6	54.1	51.1	52.3	49.5	50.2	49.5	63.5	48.0
School administration	129.2	131.6	134.3	127.6	131.5	129.5	127.2	124.2	125.0	124.1
Community services	10.3	11.9	11.1	11.9	11.6	12.0	13.1	11.6	11.9	10.3
Total classroom support services	371.5	351.0	339.7	326.8	321.8	317.7	307.5	292.0	309.5	290.4
Building support services										
Facilities operation and maintenance	132.3	131.5	123.3	126.5	128.7	124.2	135.3	131.2	132.0	126.6
Student transportation	67.4	80.6	82.5	83.2	73.5	73.7	73.4	77.1	80.0	76.4
Computing and information services	36.5	37.3	38.2	37.5	38.5	35.5	40.9	39.0	40.7	38.7
Warehouse and purchasing	6.0	6.5	3.5	3.2	3.3	3.3	4.8	3.8	4.6	4.6
Total building support services	242.2	255.9	247.5	250.4	244.0	236.7	254.4	251.1	257.3	246.3
Central support services										
Executive administration	2.0	2.0	2.0	2.0	3.0	3.0	4.0	4.0	4.0	4.2
Financial services	15.0	15.0	15.5	16.0	20.0	18.0	15.9	16.3	17.4	15.4
Human resources/employee insurance benefits	21.9	22.9	22.9	21.9	20.9	19.9	20.3	19.4	17.1	20.0
Communications and intergovernmental relations	6.0	6.0	3.0	3.0	2.5	1.5	3.3	3.3	3.0	2.5
Total central support services	44.9	45.9	43.4	42.9	46.4	42.4	43.5	43.0	41.5	42.1
Nutrition services	68.3	72.6	65.4	60.2	56.7	51.2	53.5	56.5	58.3	63.4
Total employees	1,881.6	1,885.7	1,805.3	1,817.9	1,784.6	1,704.3	1,642.8	1,623.8	1,627.9	1,624.8
Licensed staff	992.3	968.8	931.8	918.1	895.1	857.8	829.7	829.2	841.8	834.6
Classified staff	757.4	785.5	748.4	777.0	763.5	724.5	689.0	677.2	668.8	687.2
Professional staff	40.1	36.6	34.1	33.9	38.0	35.0	40.1	35.3	33.4	27.0
Total classified and professional	797.5	822.1	782.5	810.9	801.5	759.5	729.1	712.5	702.2	714.2
Administrative staff	78.0	80.0	78.0	76.0	75.0	74.0	71.0	71.1	70.9	64.7
Supervisory staff	13.8	14.8	13.0	13.0	13.0	13.0	13.0	11.0	13.0	11.3
Total administrators and supervisors	91.8	94.8	91.0	89.0	88.0	87.0	84.0	82.1	83.9	76.0
Total employees	1,881.6	1,885.7	1,805.3	1,817.9	1,784.6	1,704.3	1,642.8	1,623.8	1,627.9	1,624.8

Source: Eugene School District 4J

Statistical Table #27

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
 LICENSED, CLASSIFIED, AND ADMINISTRATIVE FULL-TIME
 EQUIVALENT EMPLOYEES - GENERAL FUND
 LAST TEN FISCAL YEARS

<u>Year Ended June 30</u>	<u>Licensed</u>	<u>Classified and Professional</u>	<u>Administrative and Supervisory</u>	<u>Total</u>	<u>Average Daily Membership (Resident) K-12⁽¹⁾</u>	<u>Licensed Staffing Ratio</u>
2021	920.2	601.2	79.7	1,601.2	15,647	17.0
2020	906.3	649.6	85.2	1,641.1	16,264	17.9
2019	876.8	609.4	84.1	1,570.3	16,105	18.4
2018	857.8	628.4	83.8	1,569.9	16,228	18.9
2017	834.8	606.6	82.2	1,523.6	16,312	19.5
2016	811.1	578.3	81.2	1,470.6	15,980 ⁽²⁾	19.7
2015	780.9	553.0	77.0	1,410.9	15,187	19.4
2014	754.3	519.3	76.1	1,349.7	15,214	20.2
2013	778.2	521.7	78.0	1,377.9	15,184	19.5
2012	750.8	540.3	70.3	1,361.4	15,248	20.3

⁽¹⁾ Excludes District sponsored public charter schools and alternative education providers.

⁽²⁾ Full day kindergarten implemented fiscal year 2016 with kindergartners counted as 1.0 ADMr; however, in prior years, kindergarten students are counted as 0.50 ADMr.

EUGENE SCHOOL DISTRICT NO. 4J
 BARGAINING UNITS & CONTRACT STATUS
 JUNE 30, 2021

<u>Collective Bargaining Unit</u>	<u>No. of Employees</u>	<u>Termination Date of Current Contract</u>	<u>Status of Negotiations</u>
Oregon Education Association/ Eugene Education Association	1,024	6/30/2021	Licensed Active contract
Oregon School Employees Association	867	6/30/2022	Classified Active contract

Source: Eugene School District 4J

Statistical Table #28

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
 LICENSED PROFESSIONAL SALARY PLAN
 JUNE 30, 2021

LEVEL	BACHELORS	BACHELORS + 23	BACHELORS + 45	BACHELORS + 60 MASTERS	BACHELORS + 83 B+68 W/ MASTERS MASTERS + 23	BACHELORS + 105 B+90 W/ MASTERS MASTERS + 45	DOCTORATE MASTERS + 90
1	\$39,142	\$40,590	\$42,092	\$43,649	\$45,264	\$46,939	\$48,676
2	40,590	42,092	43,649	45,264	46,939	48,676	50,477
3	42,092	43,649	45,264	46,939	48,676	50,477	52,345
4	43,649	45,264	46,939	48,676	50,477	52,345	54,282
5	45,264	46,939	48,676	50,477	52,345	54,282	56,290
6	46,939	48,676	50,477	52,345	54,282	56,290	58,373
7	48,676	50,477	52,345	54,282	56,290	58,373	60,533
8	50,477	52,345	54,282	56,290	58,373	60,533	62,773
9	52,345	54,282	56,290	58,373	60,533	62,773	65,096
10	54,282	56,290	58,373	60,533	62,773	65,096	67,505
11	55,286	57,332	59,453	61,653	63,934	66,300	68,753
12	56,309	58,392	60,553	62,793	65,116	67,525	70,023
13	58,392	60,553	62,793	65,116	67,525	70,023	72,614
14	60,553	62,793	65,116	67,525	70,023	72,614	75,301
15	62,793	65,116	67,525	70,023	72,614	75,301	78,087
16	64,520	66,907	69,382	71,949	74,611	77,560	80,430
17						79,693	82,642

LICENSED STAFFING PER LEVEL AND EDUCATION IN FULL-TIME EQUIVALENT EMPLOYEES - JUNE 2021

LEVEL	BACHELORS	BACHELORS + 23	BACHELORS + 45	BACHELORS + 60 MASTERS	BACHELORS + 83 B+68 W/ MASTERS MASTERS + 23	BACHELORS + 105 B+90 W/ MASTERS MASTERS + 45	DOCTORATE MASTERS + 90	TOTAL
1	9.1	0.5	1.0	16.0	5.9	2.0	3.0	37.5
2	4.9	0.0	0.0	15.4	10.2	5.0	0.5	36.0
3	6.3	1.0	0.0	9.0	9.5	6.0	0.0	31.8
4	8.0	1.0	1.0	7.4	14.3	5.8	3.0	40.5
5	5.8	0.0	0.0	5.5	12.4	6.7	3.0	33.4
6	2.0	1.0	2.0	5.7	11.3	5.0	0.0	27.0
7	5.6	1.0	0.0	9.0	16.0	12.0	3.5	47.1
8	4.0	0.0	0.0	8.0	11.0	10.5	1.3	34.8
9	5.4	0.0	0.0	7.2	15.0	16.7	3.0	47.3
10	4.6	0.0	0.0	4.0	9.0	9.4	2.5	29.5
11	1.0	0.0	0.0	6.0	11.8	16.4	2.0	37.2
12	0.0	0.0	0.0	5.6	7.0	10.3	2.0	24.9
13	1.0	0.0	0.0	4.0	13.8	8.9	4.0	31.7
14	0.0	0.0	0.0	11.0	18.5	18.0	3.0	50.5
15	2.0	1.0	0.0	14.2	10.7	16.9	7.0	51.8
16	15.8	5.0	3.0	88.3	94.7	21.2	4.8	232.8
17	0.0	0.0	0.0	0.0	0.0	155.3	43.4	198.7
Total	75.5	10.5	7.0	216.3	271.1	326.1	85.9	992.4

Average education is Bachelors + 68 with Masters
 Average salary is \$66,276 and highest entry level is 17

Source: Eugene Education Association Collective Bargaining Agreement, Eugene School District 4J

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
NUTRITION AND TRANSPORTATION SERVICES INFORMATION
LAST TEN FISCAL YEARS

	<u>2021⁽⁵⁾</u>	<u>2020⁽⁴⁾</u>	<u>2019</u>	<u>2018⁽²⁾</u>	<u>2017⁽¹⁾</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Breakfast Program:										
Paid Breakfasts Served		129,889	185,432	181,029	95,355	96,735	73,506	59,889	66,895	69,079
Free Breakfasts Served	794,677	470,289	406,829	445,694	443,938	389,102	342,970	318,389	330,169	347,884
Reduced Breakfasts Served		25,129	40,645	47,176	46,717	56,272	39,976	39,337	40,900	38,655
Lunch Program:										
Paid Lunches Served		230,908	308,021	299,114	272,637	259,157	243,470	233,571	251,017	285,617
Free Lunches Served	796,320	642,545	639,357	684,476	693,716	639,705	614,649	600,996	628,675	641,936
Reduced Lunches Served		48,003	73,261	80,683	84,881	100,780	81,231	80,117	87,096	82,432
Supper/Snack Program:										
Paid Suppers/Snacks Served										
Free Suppers/Snacks Served	219,861	26,334	39,873	43,303	33,701	32,898	34,494	27,732	20,662	17,617
Reduced Suppers/Snacks Served										
A la Carte Sales	NA	\$ 56,166	\$ 89,476	\$ 124,114	\$ 107,962	\$ 143,431	\$ 153,657	\$ 163,624	\$ 144,369	\$ 153,006
Percentage of Students Eligible to Receive Free or Reduced-Price Meals	N/A	40.58% ⁽³⁾	42.01%	42.33%	42.60%	42.34%	42.34%	42.33%	42.35%	42.37%
Pupil transportation statistics:										
Number of Buses	113	110	107	107	107	108	107	111	107	95
Number of Vans	20	20	17	17	15	13	13	18	12	12
Total Miles Traveled	286,683	922,390	1,437,284	1,402,685	1,483,421	1,488,200	1,523,519	1,426,870	1,412,378	1,409,582
Number of students transported daily	2,731	6,006	6,008	5,684	5,589	5,432	5,040	4,460	4,830	5,042

⁽¹⁾ Five schools participated in the Community Eligibility Provision (CEP) serving free meals to all students. At these schools, meals are coded as either free or paid, not reduced. Therefore the reduced served decreased and the free served increased.

⁽²⁾ The difference from the prior year is primarily due to free breakfasts provided at all elementary schools which has increased the paid student participation in the elementary breakfast program.

⁽³⁾ Free/Reduced Percentage as of March 1, 2020 and displayed for comparison purposes to prior years.

⁽⁴⁾ During the 2020 fiscal year, the Eugene School District 4J Nutrition Services program was under COVID-19 Child Nutrition Response waivers beginning March 2020.

As part of the COVID waiver, all students were eligible for free and reduced meals and all breakfast and lunches were coded as free after March 16, 2020.

All meals have been provided as a grab and go service with no onsite meals served or consumed. Supper meals were not served.

⁽⁵⁾ During the 2021 fiscal year, the Eugene School District 4J Nutrition Services program was under COVID-19 Child Nutrition Response waivers to continue through school year 2020-2021.

As part of the COVID waiver, all students were eligible for free breakfast and lunches July, 2020 through June 2021 and Supper meals were provided December 2020 through June 2021.

All meals have been provided as a grab and go service with no onsite meals served or consumed. A la Carte Sales were not served.

Source: Eugene School District 4J

Statistical Table #30

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHOOL BUILDING AND STUDENT ENROLLMENT INFORMATION
LAST TEN FISCAL YEARS

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Enrollment Summary: ⁽¹⁾										
Elementary Schools	6,698.0	7,253.0	7,232.0	7,404.0	7,376.0	7,208.0	6,277.0	6,270.0	6,166.5	6,153.5
K - 8 Schools	-	-	-	-	-	-	149.5	175.0	543.5	545.0
Middle Schools	3,716.0	3,809.0	3,718.0	3,667.0	3,684.0	3,643.0	3,716.0	3,725.0	3,538.0	3,490.0
High Schools	5,193.0	5,194.0	5,216.0	5,262.0	5,304.0	5,395.0	5,293.0	5,253.0	5,226.0	5,336.0
Total Enrollment	15,607.0	16,256.0	16,166.0	16,333.0	16,364.0	16,246.0	15,435.5	15,423.0	15,474.0	15,524.5

⁽¹⁾ Excludes District sponsored public charter schools and alternative education providers. Full day kindergarten implemented fiscal year 2016 with kindergartners counted as 1.0 ADMr; however, in prior years, kindergarten students are counted as 0.50 ADMr.

Elementary Schools (K=0.5)

Adams (1949)

Gross Floor Area (sq ft): 48,297

Elementary Enrollment - Adams 427.0 475.0 460.0 484.0 463.0 472.0 410.5 388.0 361.5 361.5

Awbrey Park (1967)

Gross Floor Area (sq ft): 54,575

Elementary Enrollment 444.0 440.0 446.0 425.0 444.0 418.0 358.5 367.0 389.5 430.5

Bailey Hill (1949) (Closed)

Gross Floor Area (sq ft): 36,442

Elementary Enrollment - - - - - - - - - -

Bertha Holt (2004)

Gross Floor Area (sq ft): 67,389

Elementary Enrollment 486.0 531.0 558.0 574.0 591.0 534.0 507.5 517.0 499.5 474.0

Camas Ridge (1949) (Formerly known as Harris)

Gross Floor Area (sq ft): 41,327

Elementary Enrollment - Camas Ridge 324.0 361.0 357.0 379.0 416.0 420.0 388.0 368.0 392.0 384.0

Cesar Chavez (2004)

Gross Floor Area (sq ft): 68,821

Elementary Enrollment - Cesar Chavez 393.0 428.0 415.0 440.0 424.0 434.0 387.0 409.5 418.0 402.5

Fox Hollow (1967)

Gross Floor Area (sq ft): 29,621

Elementary Enrollment - - - - - - 294.5 286.5 276.5 265.0

Coburg (1950)

Gross Floor Area (sq ft): 27,537

Elementary Enrollment - - - - - - - - - -

Crest Drive (1963)

Gross Floor Area (sq ft): 26,310

Elementary Enrollment - Family School⁽²⁾ 123.0 153.0 166.0 136.0 135.0 143.0 - - - -

Elementary Enrollment - Chinese Imm⁽³⁾ 88.0 73.0 61.0 43.0 - - - - - -

⁽²⁾ Family School moved to Crest Drive from Jefferson (ATA) in fall 2015.

⁽³⁾ Chinese Immersion began in 2018 and is housed at Family School location.

Edgewood (1962)

Gross Floor Area (sq ft): 38,404

Elementary Enrollment - Edgewood 374.0 379.0 393.0 398.0 407.0 393.0 361.0 371.0 364.0 404.0

Edison (1926) ⁽⁴⁾

Gross Floor Area (sq ft):

Elementary Enrollment - 303.0 323.0 377.0 380.0 366.0 318.0 327.5 315.0 303.0

⁽⁴⁾ Edison students are relocated to the former Willard school site as the new Edison building is constructed.

Gilham (1966)

Gross Floor Area (sq ft): 82,565

Elementary Enrollment 511.0 559.0 539.0 566.0 549.0 545.0 458.0 450.5 472.0 466.0

Howard (2016)

Gross Floor Area (sq ft): 83,679

Elementary Enrollment 487.0 508.0 467.0 482.0 467.0 412.0 345.0 311.5 274.5 282.0

Source: State of Oregon Department of Education
Eugene School District 4J

Statistical Table #31

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHOOL BUILDING AND STUDENT ENROLLMENT INFORMATION
LAST TEN FISCAL YEARS

	2021		2020		2019		2018		Fiscal Year		2015		2014		2013		2012	
McCornack (1968)																		
Gross Floor Area (sq ft): 54,933																		
Elementary Enrollment	302.0	320.0	341.0	360.0	362.0	361.0	307.5	313.5	310.0	365.0								
Meadowlark (1960) (Became Buena Vista 7/1/2012)																		
Gross Floor Area (sq ft): 45,911																		
Elementary Enrollment - Buena Vista	462.0	450.0	452.0	457.0	431.0	428.0	362.5	345.5	297.5	270.5								
Parker (1959) ⁽⁵⁾																		
Gross Floor Area (sq ft): 42,625																		
Elementary Enrollment - Charlemagne	347.0	353.0	342.0	346.0	330.0	331.0	-	-	-	-								
⁽⁵⁾ Parker closed fiscal year-end 2011 and Charlemagne Immersion moved there in 2016.																		
River Road (rebuilt 2017) (a.k.a El Camino del Río)																		
Gross Floor Area (sq ft): 62,188																		
Elementary Enrollment	381.0	424.0	388.0	356.0	331.0	339.0	290.5	292.0	296.5	312.5								
⁽⁶⁾ Silver Lea (1961)																		
Gross Floor Area (sq ft):																		
Corridor Enrollment	-	142.0	179.0	215.0	244.0	260.0	253.0	238.5	244.5	245.0								
Yujin Gakuen Enrollment	-	307.0	319.0	315.0	316.0	295.0	247.0	249.5	242.0	245.0								
⁽⁶⁾ The Silver Lea building is being removed for the new North Eugene High School. Yujin Gakuen has moved to co-locate at the Kelly Middle School site. Corridor closed in June 2020.																		
Spring Creek (1964)																		
Gross Floor Area (sq ft): 41,387																		
Elementary Enrollment	323.0	302.0	289.0	298.0	309.0	312.0	318.0	327.0	321.5	295.0								
Twin Oaks (1958)																		
Gross Floor Area (sq ft): 35,198																		
Elementary Enrollment	202.0	224.0	229.0	233.0	239.0	243.0	208.0	218.0	203.5	185.5								
Willagillespie (1925)																		
Gross Floor Area (sq ft): 59,292																		
Elementary Enrollment	469.0	521.0	508.0	520.0	538.0	502.0	462.5	489.5	488.5	462.5								
Willard (1954) ⁽⁷⁾																		
Gross Floor Area (sq ft): 45,294																		
Elementary Enrollment- Edison	264.0	-	-	-	-	-	-	-	-	-								
⁽⁷⁾ Edison students are relocated to the former Willard school site as the new Edison building is constructed.																		
K - 8 Schools																		
Jefferson (1957)																		
Gross Floor Area (sq ft): (Replaced in 2017 See Arts and Technology below)																		
K - 8 Enrollment - Arts and Technology ⁽⁸⁾	-	-	-	-	-	-	-	-	392.0	403.5								
K - 8 Enrollment - Family School ⁽⁹⁾	-	-	-	-	-	-	149.5	175.0	151.5	141.5								
⁽⁸⁾ Arts & Technology's elementary grades closed at the end of the 2012-13 school year. Beginning in fall 2013, the school is a middle school serving grades 6-8.																		
⁽⁹⁾ Family School grades K-5 moved to Crest Drive in fall of 2015.																		
Middle Schools																		
Arts and Technology (2017)																		
Gross Floor Area (sq ft): 101,268																		
Middle School Enrollment - Arts & Tech ⁽¹⁰⁾	443.0	443.0	432.0	411.0	352.0	312.0	296.0	260.0	-	-								
⁽¹⁰⁾ Arts & Technology's elementary grades closed at the end of the 2012-13 school year. Beginning in fall 2013, the school is a middle school serving grades 6-8.																		
Cal Young Middle School (2006)																		
Gross Floor Area (sq ft): 90,341																		
Middle School Enrollment	482.0	528.0	509.0	531.0	512.0	501.0	527.0	539.0	563.0	565.0								
Kelly Middle School (1945)																		
Gross Floor Area (sq ft): 115,898																		
Middle School Enrollment	440.0	455.0	402.0	391.0	431.0	399.0	399.0	398.0	406.0	416.0								
⁽¹¹⁾ Elementary Enrollment (Yujin Gakuen)	291.0	-	-	-	-	-	-	-	-	-								
⁽¹¹⁾ Yujin Gakuen moved to co-locate at Kelly Middle School as the Silver Lea building is being removed to make way for the new North Eugene High School.																		
Kennedy Middle School (1965)																		
Gross Floor Area (sq ft): 89,057																		
Middle School Enrollment	370.0	370.0	376.0	342.0	397.0	436.0	499.0	506.0	507.0	528.0								
Madison Middle School (2005)																		
Gross Floor Area (sq ft): 86,953																		
Middle School Enrollment	409.0	432.0	417.0	435.0	418.0	434.0	459.0	466.0	470.0	480.0								

Source: State of Oregon Department of Education
Eugene School District 4J

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
SCHOOL BUILDING AND STUDENT ENROLLMENT INFORMATION
LAST TEN FISCAL YEARS

	<i>Fiscal Year</i>									
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Monroe Middle School (1965)										
Gross Floor Area (sq ft): 87,401										
Middle School Enrollment	591.0	579.0	575.0	543.0	538.0	520.0	506.0	531.0	549.0	532.0
Roosevelt Middle School (2016)										
Gross Floor Area (sq ft): 97,300										
Middle School Enrollment	570.0	595.0	578.0	576.0	600.0	599.0	582.0	572.0	592.0	546.0
Spencer Butte Middle School (1960)										
Gross Floor Area (sq ft): 82,414										
Middle School Enrollment	411.0	407.0	429.0	438.0	436.0	442.0	448.0	453.0	451.0	423.0
High Schools										
Churchill High School (1966)										
Gross Floor Area (sq ft): 240,407										
High School Enrollment	1,116.0	1,090.0	1,120.0	1,099.0	1,172.0	1,207.0	1,139.0	1,095.0	1,079.0	1,013.0
Eugene Education Options West ⁽¹²⁾	-	-	-	-	-	-	-	-	-	147.0
⁽¹²⁾ In 2012-13 EEO West combined with EEO East at the EEO East location.										
Dunn - Opportunity Center (1929) ⁽¹³⁾										
Gross Floor Area (sq ft): Property Sold										
High School Enrollment	-	-	-	-	-	-	-	-	-	-
⁽¹³⁾ Sold to Village Charter School in fiscal year 2016										
Early College & Career Options (formerly Eugene Education Options East)										
High School Enrollment-EEO East at Parker ⁽¹⁴⁾	-	-	-	-	-	-	-	-	286.0	136.0
High School Enrollment-ECCO at LCC ⁽¹⁵⁾	-	-	168.0	239.0	227.0	306.0	310.0	236.0	-	-
High School Enrollment-ECCO/ECCO-GED ⁽¹⁶⁾	76.0	99.0	-	-	-	-	-	-	-	-
⁽¹⁴⁾ In 2012-13, EEO East combined with EEO West at the EEO East location, formerly Parker Elementary.										
⁽¹⁵⁾ In 2013-14, EEO East became Early College & Career Options (ECCO) and began renting space at Lane Community College.										
⁽¹⁶⁾ In 2019-20, Early College & Career Options (ECCO) relocated to 4J Education Center Annex Building and ECCO GED is housed in the Lane Community College Downtown Center.										
North Eugene High School (1957)										
Gross Floor Area (sq ft): 219,913										
High School Enrollment	1,005.0	1,025.0	964.0	930.0	892.0	924.0	961.0	1,024.0	1,001.0	1,068.0
Sheldon High School (1963)										
Gross Floor Area (sq ft): 239,573										
High School Enrollment	1,427.0	1,418.0	1,429.0	1,487.0	1,487.0	1,463.0	1,415.0	1,453.0	1,453.0	1,475.0
Transition Education Network Enrollment ⁽¹⁷⁾	31.0	31.0	40.0	41.0	41.0	34.0	33.0	33.0	40.0	41.0
⁽¹⁷⁾ Transition Education Network (formerly Life Skills) enrollment included beginning 2010.										
South Eugene High School (1953)										
Gross Floor Area (sq ft): 315,718										
High School Enrollment	1,538.0	1,531.0	1,495.0	1,466.0	1,485.0	1,461.0	1,435.0	1,412.0	1,367.0	1,456.0
Administrative and Other Facilities										
Education Center (1957)										
Gross Floor Area (sq ft): 83,968										
Facilities (1940)										
Gross Floor Area (sq ft): 35,711										
Transportation (1963)										
Gross Floor Area (sq ft): 17,143										
Family Shelter (Unknown)										
Gross Floor Area (sq ft): 10,752										
Age of building (in years)										
Gross Floor Area (sq ft) Summary:										
	<u>Oldest</u>	<u>Median</u>	<u>Newest</u>							
Elementary Schools:	927,816	96	59	4						
Middle Schools:	750,632	76	36	5						
High Schools:	1,015,611	68	61	55						
Other Facilities:	136,882	81	64	58						
Total Gross Floor Area (sq ft)	<u>2,830,941</u>	96	58	4						

Source: State of Oregon Department of Education
Eugene School District 4J

Statistical Table #31 (Continued)

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
NET UNFUNDED PENSION - UNFUNDED ACCRUED LIABILITY (UAL)
OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST TEN YEARS¹

Fiscal year	Actuarial Valuation ⁽¹⁾			Net unfunded pension actuarial accrued liability
	Allocated pooled T1/T2 UAL	Allocated pooled OPSRP UAL	District Side Account	
2020	(2) NA	NA	NA	\$ -
2019	219,899,966	17,160,250	(39,915,226)	197,144,990
2018	255,948,155	18,092,248	(40,547,140)	233,493,263
2017	219,651,767	14,149,911	(45,795,970)	188,005,708
2016	257,557,125	15,620,702	(44,684,535)	228,493,292
2015	228,198,623	12,437,618	(46,835,207)	193,801,034
2014	192,981,957	9,345,128	(50,188,241)	152,138,844
2013	98,779,071	5,554,202	(50,264,555)	54,068,718
2012	133,062,386	5,595,434	(46,485,504)	92,172,316

⁽¹⁾ This schedule is presented to illustrate information for 10 years. However, until a full 10-year trend has been compiled, it is presented for the years for which the information is available.

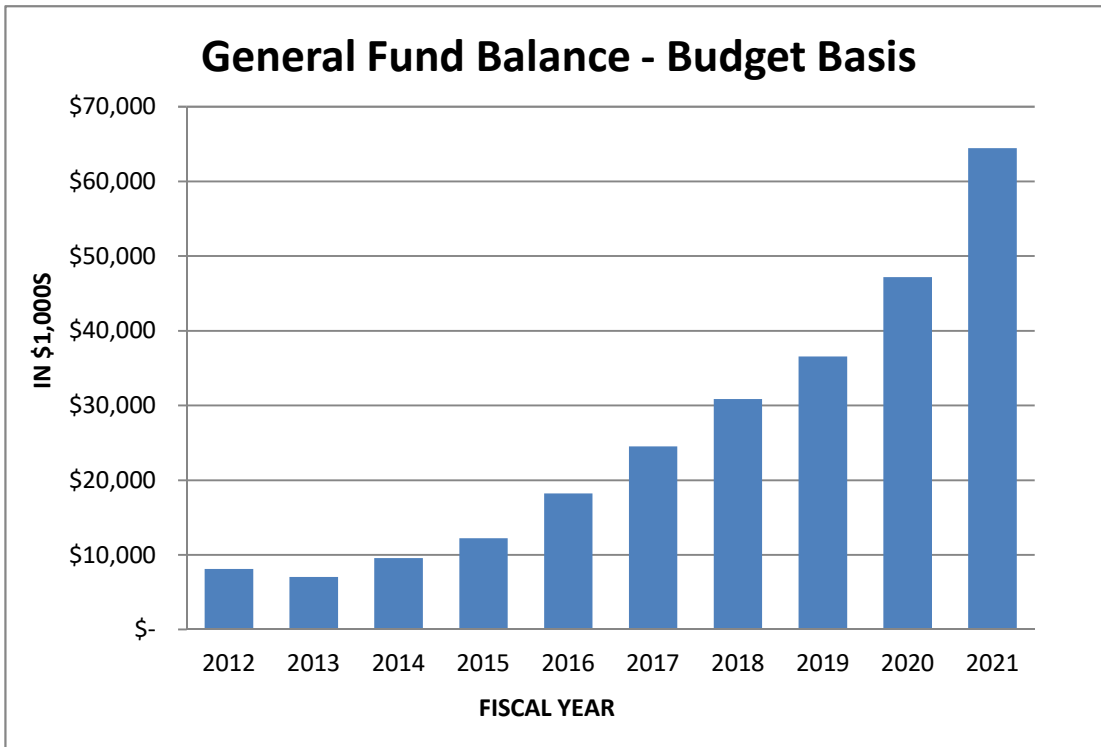
⁽²⁾ The Milliman 2019 valuation report is not available at time of printing.

Source:

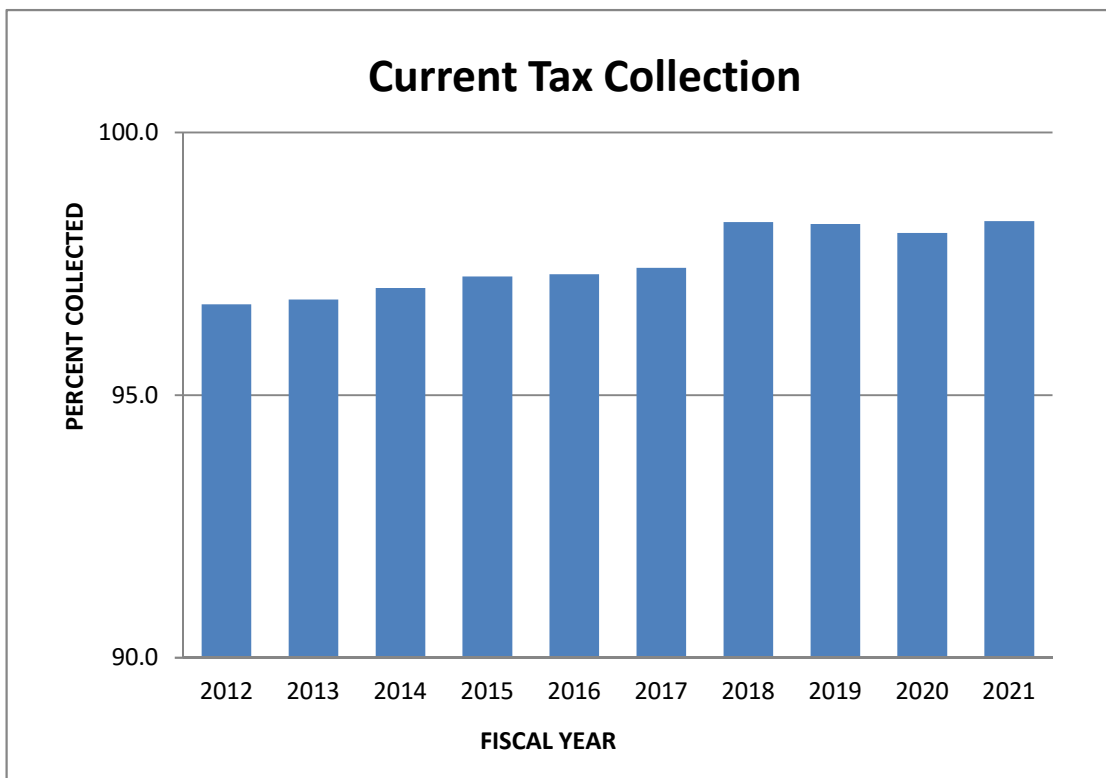
- 2012 valuation - Milliman Report dated September 2014
- 2013 and 2014 valuations - Milliman Report dated November 2015
- 2015 valuation - Milliman Report dated September 2016
- 2016 valuation - Milliman Report dated November 2017
- 2017 valuation - Milliman Report dated October 2018
- 2018 valuation - Milliman Report dated December 2019
- 2019 valuation - Milliman Report dated October 2020
- 2020 valuation - not available at time of printing ⁽²⁾

Statistical Table #32

EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON
CHARTS AND GRAPHS
LAST TEN FISCAL YEARS



Source: Statement of Revenues, Expenditures and Changes in Fund Balance

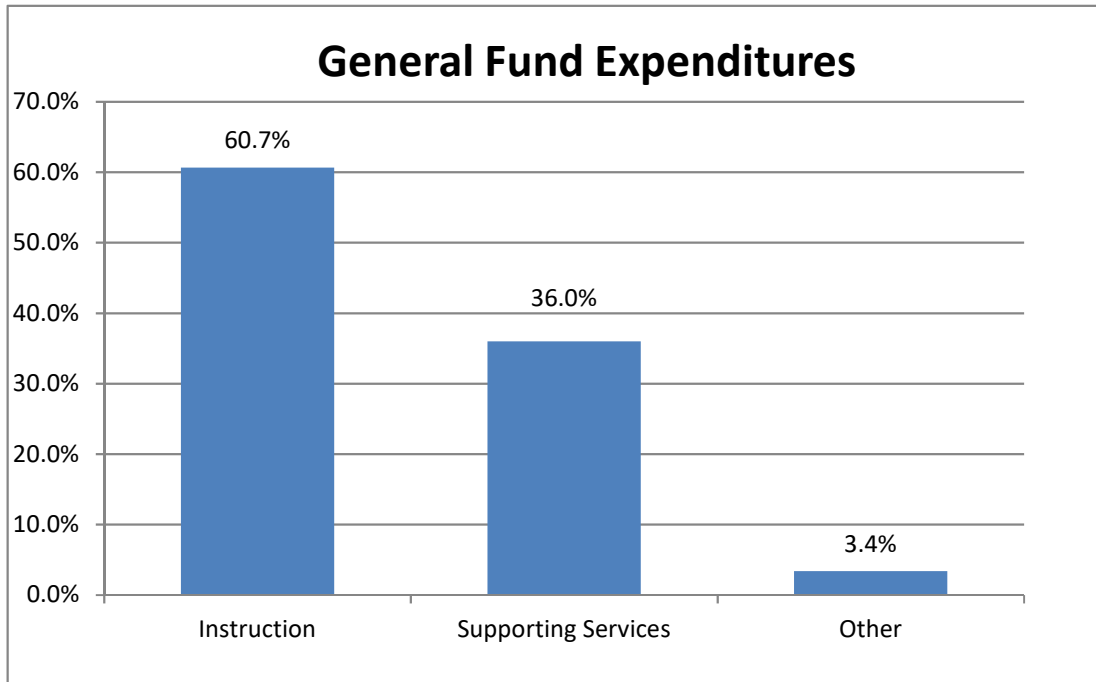


Source: Property Tax Levies and Collections

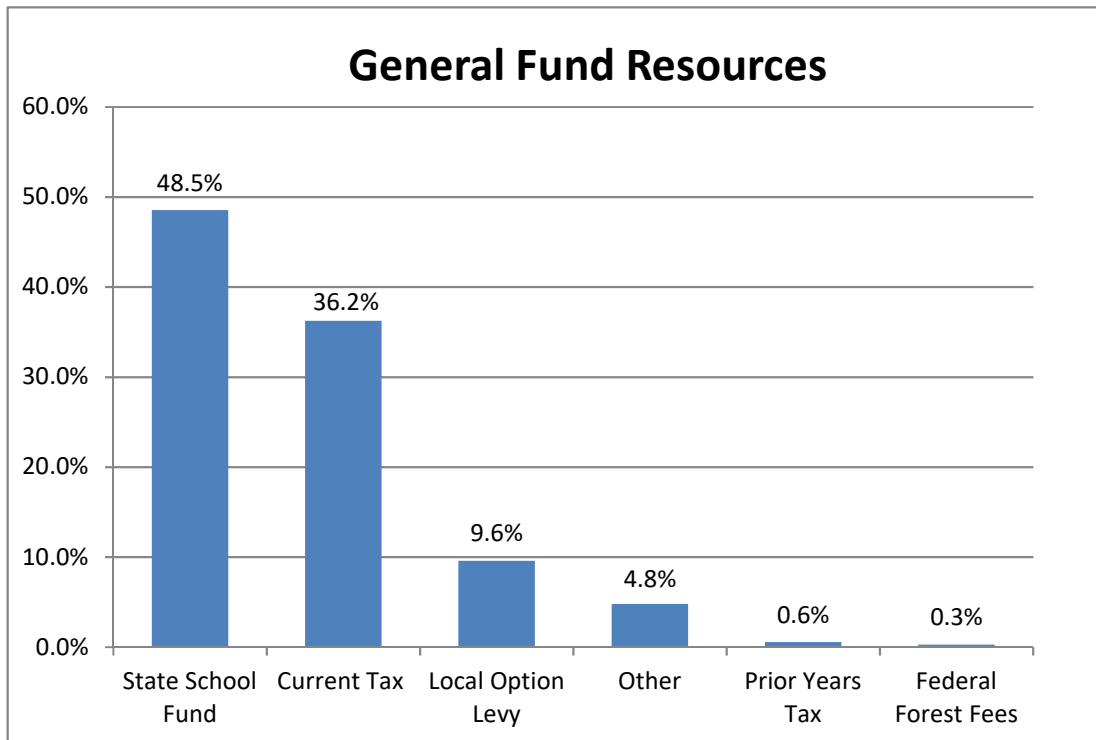
EUGENE SCHOOL DISTRICT NO. 4J, EUGENE, OREGON

CHARTS AND GRAPHS

YEAR ENDED JUNE 30, 2021



Source: Schedule of Revenues, Expenditures and Changes in Fund Balance



Source: Schedule of Revenues, Expenditures and Changes in Fund Balance

Charts #3 and #4



Audit Comments

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December 22, 2021

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Eugene School District No. 4J as of and for the year ended June 30, 2021, and have issued our report thereon dated December 22, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of 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 Eugene School District No. 4J 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 Corporation.

OAR 162-10-0230 Internal Control

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

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



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



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December 22, 2021

To the Board of Directors
Eugene School District No. 4J
Eugene, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Eugene School District No. 4J as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 22, 2021.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Tara M. Kamp, CPA
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December 22, 2021

To the Board of Directors
Eugene School District No. 4J
Eugene, Oregon

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

Report on Compliance for Each Major Federal Program

We have audited Eugene School District No. 4J's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2021. The major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Eugene School District No. 4J, 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, 2021.

Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

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

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

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



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

EUGENE SCHOOL DISTRICT NO. 4J
EUGENE, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021

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

IDENTIFICATION OF MAJOR PROGRAMS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.025	Education Stabilization Funds
10.555,10.559, 10.553	National School Lunch Program
10.558	Child and Adult Care Food Program

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

Auditee qualified as low-risk auditee? yes no

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has not elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with Oregon Department of Education, and thus is not allowed to use the de minimus rate.



ITEM FOR INFORMATION

Date of Meeting

January 12, 2022

Title

Accept Financial Report for KRVM 91.9 – 1280 KRVM AM for the 2020-21 Fiscal Year

Presenter

Andrea Belz, Director of Financial Services

Background

1. Requirement for audit -- Oregon Revised Statute Sections 297.405 through 297.555 covers municipal audit law and ORS 328.441 through 328.470 covers disbursement and audits. These statutes require that the accounts and fiscal affairs of every governmental agency be audited and reviewed at least once each fiscal year. In accordance with this requirement and Board Policy DI, the independent audit firm of Pauly, Rogers, and Co., P.C. has completed their audit of KRVM for the year ended June 30, 2021.
2. Copy of report for board members -- ORS 297.465(2) mandates:

“... A copy of the audit report shall be furnished to each person who was a member of the governing body at the end of the calendar year or fiscal year and to each member of the current governing body.”

We have attached a copy of the KRVM audit report and communication to the governing body for the year ended June 30, 2021.

3. Actions regarding audit report -- ORS 328.467(2) requires that should there be any deficiencies in the audit report, the school district board shall upon receipt of the audit report:

“...determine the measure the board considers necessary to correct any deficiencies disclosed in the audit report. The board shall adopt a resolution setting forth any corrective measures the board proposes and the period of time estimated to complete the measures.”

KRVM received a “clean” audit report with no material weaknesses or significant deficiencies noted.

Options and Alternatives

The Board is in receipt of the financial statements and audit report as legally required. The Board may choose to accept the KRVM audit report as presented or may determine that there are additional issues upon which action is required and propose certain actions be taken by staff and/or the audit firm.

Budget/Resource Implications

These financial statements are prepared in compliance with the Corporation for Public Broadcasting (CPB) *Principles of Accounting and Financial Reporting for Public Telecommunications Entities*, as required by the CPB. The CPB is a major source of grant revenue for KRVM, with funding used for both operations and special projects. Should funding from the CPB cease due to noncompliance, KRVM finances would be substantially impacted.

Board and Superintendent Goals

The proposal supports 4J's Vision 20/20 goal to provide effective, efficient, and equitable stewardship of district resources to best support our instructional mission.

Recommendation

The Superintendent recommends that the Board accept the KRVM audit report as presented for fiscal year 2020-21.

**KRVM 91.9 - 1280 KRVM AM
EUGENE, OREGON**

**COMMUNICATION TO THE GOVERNING
BODY FOR THE YEAR ENDED JUNE 30, 2021**



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December 17, 2021

To the Board of Directors
KRVM
Eugene, Oregon

We have audited the basic financial statements of KRVM (the Station) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

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

- generally accepted accounting principles and auditing standards

Our Responsibility under U.S. Generally Accepted Auditing Standards

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

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

Planned Scope and Timing of the Audit

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

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

Results of Audit

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. Management letter – No separate management letter has been issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 2 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the basic financial statements were management’s estimates of receivables and capital asset depreciation, which are based on estimated collectability of receivables and useful lives of assets, respectively. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Disagreements with Management

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

Management Representations

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

Pauly, Rogers and Co., P.C.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Supplementary Information

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

Other Matters – Future Accounting and Auditing Issues

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

GASB 87 – LEASES

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

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

Hans Graichen

HANS K. GRAICHEN, CPA
PAULY, ROGERS AND CO., P.C.

**KRVM 91.9 – 1280 KRVM AM
EUGENE, OREGON**

FINANCIAL REPORT

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020



12700 SW 72nd Ave.

Tigard, OR 97223

KRVM 91.9 – 1280 KRVM AM

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December 17, 2021

KRVM 91.9 – 1280 KRVM AM
Eugene, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Basic Financial Statements

We have audited the accompanying basic financial statements of KRVM – Radio (the Station) of Eugene School District No. 4J as of and for the years ended June 30, 2021 and 2020, and the related notes to the basic financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Basic 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; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of KRVM – Radio of Eugene School District No. 4J as of June 30, 2021 and 2020, respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America does not require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements is shown since KRVM's reports are displayed on the same basis as its institutional licensee (Eugene School District No. 4J) who is a governmental entity, it 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 information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the Management's Discussion and Analysis because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on it.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The Schedules of Functional Expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedules of Functional Expenses are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Functional Expenses are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



HANS K. GRAICHEN
PAULY, ROGERS AND CO., P.C

**KRVM - RADIO OF EUGENE SCHOOL DISTRICT 4J
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

As management of KRVM - Radio of Eugene School District 4J (the Station), we offer readers of the Station's financial statements this narrative overview and analysis of the financial activities of the Station for the fiscal year ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- The assets of the Station exceeded its liabilities by \$842,947 at June 30, 2021. Of this amount, \$696,218 is unrestricted and available to meet the Station's ongoing obligations to citizens and creditors.
- The activities of the year resulted in an increase of \$267,045 in the Station's Net Position.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Station's financial statements. The Station's financial statements consist of five components: 1) Statements of Net Position, 2) Statements of Revenues, Expenses and Changes in Net Position, 3) Statements of Cash Flows, 4) Notes to the Financial Statements, and 5) Schedules of Functional Expenses.

The Statements of Net Position. The statements of net position present information on all of the assets and liabilities of the Station as of the dates on the statements. Net position is what remains after the liabilities have been paid off or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Station is improving or deteriorating.

The Statements of Revenues, Expenses and Changes in Net Position. The statements of revenues, expenses and changes in net position present information showing how the net position of the Station changed over the most recent fiscal years by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in these statements for some items that will result in cash flows in future fiscal periods.

The Statements of Cash Flows. The statements of cash flows present information on the inflows and outflows of the Station's cash. The change in net cash is reconciled to the sources and uses of cash during the year.

The Notes to the Basic Financial Statements. The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the Station's financial statements.

The Schedules of Functional Expenses. The statements of functional expenses present detailed information on the expenses of the Station for the years presented. Program Services include Production Planning, Broadcasting, and Program Information. Support Services include Management and General, Membership Development, and Underwriting and Grants. Expenses are detailed for each of these categories.

FINANCIAL ANALYSIS

Statements of Net Position

The statement of net position below is provided on a comparative basis.

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the Station, assets exceeded liabilities by \$842,947 and \$575,902 as of June 30, 2021 and 2020, respectively.

	30 June,	
	2021	2020
ASSETS		
<i>Current Assets</i>		
Cash	\$ 3,455	\$ 87,801
Investments held by Eugene School District No. 4J	720,038	326,721
Other receivables	24,227	10,253
<i>Total Current Assets</i>	<u>747,720</u>	<u>424,775</u>
<i>Noncurrent Assets</i>		
Property and equipment, net of accumulated depreciation	146,729	154,722
<i>Total Assets</i>	894,449	579,497
LIABILITIES		
<i>Current Liabilities</i>		
Accounts payable	37,639	-
Accrued vacation	13,863	3,595
<i>Total Current Liabilities</i>	<u>51,502</u>	<u>3,595</u>
NET POSITION		
Net Investment in Capital Assets	146,729	154,722
Unrestricted	696,218	421,180
<i>Total Net Position</i>	<u>\$ 842,947</u>	<u>\$ 575,902</u>

Statements of Revenues, Expenses and Changes in Net Position

During the current fiscal year, the Station’s net position increased by \$267,045 compared to an increase of \$156,528 in the prior fiscal year. The key elements of the change in the Station’s net position for the year ended June 30, 2021 are as follows:

- KRVM received an American Rescue Act Grant from the Corporation for Public Broadcasting for \$200,478 to support the station during the ongoing COVID-19 pandemic.
- Contribution and membership revenues increased by \$85,872 (33.0 percent) from the previous year.
- Program Services expenses increased by \$62,300 (17.9 percent) from the previous year.
- Support Services expenses increased by \$49,495 (14.8 percent) from the previous year.

	<u>June 30,</u>	
	<u>2021</u>	<u>2020</u>
REVENUES		
Contributions and Membership	\$ 345,617	\$ 259,865
Program Underwriting	171,312	202,787
Tower Rental	25,660	46,385
Corporation for Public Broadcasting Grant	328,992	240,257
Eugene School District 4J		
Donated Facilities and Administrative Support	33,639	36,915
Payment for Services	-	2,157
In-Kind Contributions	17,853	51,410
Indirect Administrative Support	139,015	-
	<u>1,062,088</u>	<u>839,776</u>
EXPENSES		
Program Services	410,540	348,240
Support Services	384,503	335,008
	<u>795,043</u>	<u>683,248</u>
CHANGES IN NET POSITION	267,045	156,528
BEGINNING NET POSITION	<u>575,902</u>	<u>419,374</u>
ENDING NET POSITION	<u>\$ 842,947</u>	<u>\$ 575,902</u>

REQUESTS FOR INFORMATION

This financial report is designed to present the user (listeners, taxpayers, investors, and other interested parties) with a general overview of the Station’s finances and to demonstrate the Station’s accountability. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Eugene School District 4J, Attn: Financial Services, 200 North Monroe Street, Eugene, OR 97402.

BASIC FINANCIAL STATEMENTS

KRVM - RADIO OF EUGENE SCHOOL DISTRICT NO. 4J

Statements of Net Position
at June 30, 2021 and 2020 (restated)

	2021	(Restated) 2020
Assets		
Current Assets		
Cash	\$ 3,455	\$ 87,801
Investments held by Eugene School District No. 4J	720,038	326,721
Other receivables	24,227	10,253
Total Current Assets	<u>747,720</u>	<u>424,775</u>
Capital Assets		
Intangible assets	139,622	139,622
Buildings and equipment, net of accumulated depreciation	7,107	15,100
Total Capital Assets	<u>146,729</u>	<u>154,722</u>
Total Assets	<u>\$ 894,449</u>	<u>\$ 579,497</u>
Liabilities and Net Position		
Current Liabilities		
Accounts payable	\$ 37,639	\$ -
Accrued vacation	13,863	3,595
Total Current Liabilities	<u>51,502</u>	<u>3,595</u>
Total Liabilities	<u>51,502</u>	<u>3,595</u>
Net Position		
Net investment in capital assets	146,729	154,722
Unrestricted	696,218	421,180
Total Net Position	<u>842,947</u>	<u>575,902</u>
Total Liabilities and Net Position	<u>\$ 894,449</u>	<u>\$ 579,497</u>

KRVM - RADIO OF EUGENE SCHOOL DISTRICT NO. 4JStatements of Revenues, Expenses and Changes in Net Position
for the Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues		
Contributions and membership	\$ 345,617	\$ 259,865
Program underwriting	171,312	202,787
Tower rental	25,660	46,385
Corporation for Public Broadcasting grant	328,992	240,257
Eugene School District No. 4J		
Donated facilities and administrative support (in-kind)	33,639	36,915
Payment for services	-	2,157
In-kind contributions	17,853	51,410
Indirect administrative support	139,015	-
Total Revenues	<u>1,062,088</u>	<u>839,776</u>
Expenses		
Program Services		
Programming and productions	99,150	118,438
Broadcasting	308,046	226,742
Program information	3,344	3,060
Total Program Expenses	<u>410,540</u>	<u>348,240</u>
Support Services		
Management and general	176,193	179,620
Fundraising and membership development	114,272	45,794
Underwriting and grant solicitation	94,038	109,594
Total Support Expenses	<u>384,503</u>	<u>335,008</u>
Total Expenses	<u>795,043</u>	<u>683,248</u>
Change in Net Position	267,045	156,528
Beginning Net Position	<u>575,902</u>	<u>419,374</u>
Ending Net Position	<u>\$ 842,947</u>	<u>\$ 575,902</u>

KRVM - RADIO OF EUGENE SCHOOL DISTRICT NO. 4J

STATEMENTS OF CASH FLOWS

for the Years Ended June 30, 2021 and 2020 (restated)

	2021	(Restated) 2020
	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Position	\$ 267,045	\$ 156,528
Noncash Items Included in Income:		
Depreciation	7,993	3,357
Decrease, (Increase) In:		
Other receivables	(13,974)	13,929
Increase, (Decrease) In:		
Accounts payable	37,639	-
Accrued expenses	10,268	(12,465)
	<u>308,971</u>	<u>161,349</u>
Net Cash Provided By (Used In) Operating Activities	<u>308,971</u>	<u>161,349</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Decrease, (Increase) In:		
Investments held by Eugene School District No. 4J	(393,317)	(86,226)
	<u>(393,317)</u>	<u>(86,226)</u>
Net Cash Provided By (Used In) Investing Activities	<u>(393,317)</u>	<u>(86,226)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(84,346)	75,123
Cash and Cash Equivalents at Beginning of Year	<u>87,801</u>	<u>12,678</u>
Cash and Cash Equivalents and Investments at End of Year	<u>\$ 3,455</u>	<u>\$ 87,801</u>
OTHER NONCASH ACTIVITY		
Donated and in-kind revenues/expenses	<u>\$ 51,492</u>	<u>\$ 88,325</u>

NOTES TO THE
BASIC FINANCIAL STATEMENTS

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

1. NATURE OF OPERATIONS

KRVM – Radio (the Station) is operated by Eugene School District No. 4J, Eugene, Oregon (the institutional licensee). Eugene School District No. 4J records the activities of the station in the District's basic financial statements. Because these financial statements present only a selected portion of the activities of Eugene School District No. 4J, they are not intended to and do not present the financial positions, results of operations and cash flows for the District as a whole.

These basic financial statements are prepared in accordance with generally accepted accounting principles and in compliance with the Corporation for Public Broadcasting (CPB), *Principles of Accounting and Financial reporting for Public Telecommunications Entities*, as required by the CPB.

The basic financial statements are prepared in accordance with governmental accounting standards in order to reflect activity in a similar manner as Eugene School District No. 4J. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles and has been followed by the District. Those standards have been applied here to allow comparability except for contributions which follow Financial Accounting Standards Board (FASB) rules, as required by the CPB. The more significant accounting policies are described below.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING

These basic financial statements meet the requirements established for use by governmentally licensed broadcast stations on the accrual basis of accounting.

B. NET POSITION

Net position is comprised of 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, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There are no restricted funds as of June 30, 2021 or 2020.

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

Restricted resources are spent first when both restricted and unrestricted resources are available for expenditures. Restricted resources used and spent in the same year are recorded as unrestricted resources.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. CASH AND CASH EQUIVALENTS

For basic financial statement purposes, all highly liquid investments with an original maturity of three months or less from the date of purchase are considered to be cash equivalents.

D. USE OF ESTIMATES

Preparation of the 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 the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

E. CONTRIBUTIONS AND PLEDGE REVENUE

Contributions and pledges are recognized in accordance with FASB ASU 2016-14. Contributions received are recorded as support without donor restriction or support with donor restriction depending on the existence and/or nature of any donor restrictions.

F. GRANTS

Unreimbursed expenditures due from grantor agencies, if any, 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 Statement of Net Position. The Station received material grant support from CPB. See Note 9.

G. ACCOUNTS AND PLEDGES RECEIVABLE

Unconditional accounts and pledges receivable, less an allowance for uncollectible amounts, are recognized as revenues in the period the promise is made and as assets, decreases of liabilities, or expenses depending on the form of the benefit received. The allowance for uncollectible pledges is an estimate based on management's knowledge of historical pledge collection rates. Management has deemed accounts receivable to be fully collectable; therefore, and allowance for uncollectable amounts has not been determined. There were no balances over 90 days.

H. IN-KIND CONTRIBUTIONS

In-kind contributions are recorded as revenue or expense at their estimated fair value at the date of receipt. In-kind contributions consist of donated programs, promotions, services, materials, and rental value of space. See Note 8.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

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

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

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

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

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

J. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities are summarized on a functional basis in the statements of revenue, expenses and changes in net position. Accordingly, certain costs have been allocated among program and support services based on total personnel costs or other systematic basis.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. CAPITAL ASSETS

Capital assets are recorded at cost. Purchases exceeding \$5,000 and a useful life in excess of one year are capitalized. Costs of repairs and maintenance are expensed as incurred. Expenditures for property, equipment and major repairs that extend useful lives or add function are capitalized. When capital assets are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in the results of operations.

Donated property and equipment is recorded at estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire capital assets are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, expirations of donor restrictions are reported when the donated or acquired assets are placed in service as instructed by the donor.

Capital assets are depreciated using the straight-line method over estimated useful lives ranging from three to thirteen years for equipment and ten to forty years for buildings.

L. PROGRAM UNDERWRITING

Revenue for program underwriting is recognized over the period covered. Expenditures of unrestricted funds are recognized as expenses when incurred. Costs incurred for programs that have not been broadcast are recorded as prepaid expenses.

3. CASH AND INVESTMENTS

CASH

Cash includes bank demand deposits with one bank.

Custodial Credit Risk - Cash

In the case of deposits, there is a risk that in the event of a bank failure, the deposits may not be returned. The School District is collateralizing the cash held in their account. As of June 30, 2021 and 2020 the insured bank balances held by the Station were \$135,955 and \$87,801, respectively.

INVESTMENTS

Eugene School District No. 4J (the District) holds funds in the Local Government Investment Pool (LGIP) on behalf of the Station. The Station's share of LGIP is reflected on the Statement of Net Position for both years.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

The Oregon State Treasury invests the Oregon Short Term Fund (OSTF) of which the Local Government Investment Pool (LGIP) is a part. Participation in the LGIP is voluntary for local governments. The LGIP was created to offer a short-term investment alternative for Oregon local governments and is not registered with the U.S. Securities and Exchange Commission. Pool investments are governed by the OSTF portfolio rules, which are approved by the Oregon Investment Council. The portfolio of rules are available on Oregon State Treasury’s website at www.Oregon.Gov/Treasury.

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. The Station measures these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund’s audited financial report. Amounts in the State Treasurer’s Local Government Investment Pool are not required to be collateralized.

The fair value of the LGIP is determined at the District level and has not been determined for the Station’s share of the LGIP held by the District. At June 30, 2021 and 2020, the District’s deposits with the LGIP was equal to 100.40% and 100.88% of the District’s account balance (pool shares), respectively. Additional information related to pool investment and account is contained with the OSTF audited financial statements at www.Oregon.Gov/Treasury.

With the exception of pass-through funds, the maximum amount of pool investments to be placed in the Local Government Investment Pool is limited by Oregon Statute. Per statute, the limit increases annually proportionate to the U.S. City Average Consumer Price Index. The limit was \$50,442,000 at June 30, 2021. The limit can be temporarily exceeded for ten business days and does not apply to either pass-through funds or to funds invested on behalf of another governmental unit.

Custodial Credit Risk - Investments

Custodial credit risk for investments is the risk that, in the event of a transactional counterparty failure, the Station will not be able to recover the value of an investment in the possession of an outside party. The Station minimizes custodial credit risk by pre-qualifying any financial institutions, broker/dealers and advisors with which the Station will do business. All securities, except for the Station’s investment in the Local Government Investment Pool which is not evidenced by securities, are required to be held by an independent third-party safekeeping institution selected by the Station, and must be evidenced by safekeeping receipts in the Station’s name. Station policy DFA “Investment of Funds” was revised in January 2018 and is supported by a detailed administrative rule regarding investment activities (DFA-AR) designed to minimize custodial credit risk.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. State of Oregon statutes (ORS 294.035, 294.040 and 294.810) restrict the types of investments in which the Station may invest. Authorized investments include obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, corporate indebtedness, and the Oregon State Treasury's Oregon Short Term Fund (which includes the Local Government Investment Pool). Station policy DFA "Investment of Funds" was readopted in January of 2018 and is supported by a detailed administrative rule regarding investment activities (DFA-AR) designed to minimize credit risk. The Oregon Short Term Fund (which includes the Local Government Investment Pool) is not rated for credit risk.

4. CAPITAL ASSETS

The following is a summary of the capital asset activity for the year ended June 30, 2021:

	July 1, 2020	Additions	Deletions	June 30, 2021
Intangible Assets, Non-Depreciable				
Radio Licenses	\$ 139,622	\$ -	\$ -	\$ 139,622
Capital Assets, Depreciable				
Equipment	\$ 588,009	\$ -	\$ -	\$ 588,009
Improvements	14,927	-	-	14,927
Total Capital Assets, Depreciable	602,936	-	-	602,936
Accumulated Depreciation				
Equipment	582,505	3,728	-	586,233
Improvements	5,331	4,265	-	9,596
Total Accumulated Depreciation	587,836	7,993	-	595,829
Total Capital Assets, Depreciable, Net	\$ 15,100			\$ 7,107

The following is a summary of the capital asset activity for the year ended June 30, 2020:

	July 1, 2019	Additions	Deletions	June 30, 2020
Intangible Assets, Non-Depreciable				
Radio Licenses	\$ 139,622	\$ -	\$ -	\$ 139,622
Capital Assets, Depreciable				
Equipment	\$ 588,009	\$ -	\$ -	\$ 588,009
Improvements	14,927	-	-	14,927
Total Capital Assets, Depreciable	602,936	-	-	602,936
Accumulated Depreciation				
Equipment	582,347	158	-	582,505
Improvements	2,132	3,199	-	5,331
Total Accumulated Depreciation	584,479	3,357	-	587,836
Total Capital Assets, Depreciable, Net	\$ 18,457			\$ 15,100

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

4. CAPITAL ASSETS (CONTINUED)

On June 30, 2021 and 2020, intangible assets consisted of licenses for two radio stations. The purchased licenses covered the following radio stations: KRVM 91.9 and 1280 KRVM AM. Purchased licenses are recorded at cost, and donated licenses are recorded at the fair market value at the time of donation. Licenses are considered to have indefinite lives. Accordingly, these intangible assets are not amortized.

5. CONTINGENT LIABILITY

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Corporation for Public Broadcasting. The amounts, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Station expects such amounts, if any, to be immaterial.

Management has represented that there are no contingent liabilities that require disclosure or recognition. Such contingent liabilities would include, but not be confined to: notes or accounts receivable which have been discounted; pending suits; proceedings, hearings, or negotiations possibly involving retroactive adjustments; unsatisfied judgments or claims; taxes in dispute; endorsements or guarantees; and options.

6. OPERATING LEASES

Revenue

The Station, through the Eugene School District No. 4J, entered into a contract with Southern Oregon University to lease broadcast time to Jefferson Public Radio. Payments are \$1,921 per month. The contract expires December 31, 2029. Total receipts for the years ended June 30, 2021 and 2020 were \$25,660 and 46,385, respectively.

Future minimum receipts are as follows:

Future Receipts	Southern Oregon University (<u>Jefferson Public Radio</u>)
2021-22	\$ 23,052
2022-23	23,052
2023-24	23,052
2024-25	23,052
2025-26	23,052
FYE 2027-2030	80,682
Total	<u>\$ 195,942</u>

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

6. OPERATING LEASES (CONTINUED)

Expenses

The Station currently has four operating leases with four different entities for building rentals and equipment. Total payments on these leases for the years ended June 30, 2021 and 2020 were \$72,530 and \$61,198, respectively.

The Station, through the Eugene School District No. 4J, entered into a contract with California Oregon Broadcasting, Inc. to rent a building, tower and transmitting facilities, paid in quarterly payments of \$4,553. The contract expires April 30, 2023.

The Station, through the Eugene School District No. 4J, entered into a contract with Daniel J. Kersey and Christine A. Kersey for the use of a tower site with its towers and connecting equipment. The rental payment per month is \$4,583 less an in-kind donation of \$608 for a net cash payment of \$3,975. The contract expires June 30, 2024. See Note 8.

The Station, through the Eugene School District No. 4J, entered into a contract with Central Lincoln People’s Utility District for the usage of and ability to install equipment on a building and a tower. Payments are \$1,996 per year. The contract expires December 31, 2021.

The Station, though the Eugene School District No. 4J, entered into an agreement with the City of Oakridge for a communications site with a payment of \$1 per year. The agreement expires July 1, 2021. The in-kind value of this agreement reported in the Statements of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2021 and 2020 were \$33,639 and 36,915, respectively.

Future minimum lease payments for each contract are as follows:

Future Payments	California Oregon	Combined	Central Lincoln	Totals
	Broadcasting, Inc.	Communications (D.Kersey & C. Kersey)	Public Utility District	
2021-22	\$ 18,212	\$ 47,700	\$ 998	\$ 66,910
2022-23	15,177	47,700	-	62,877
2023-24	-	47,700	-	47,700
Total	<u>\$ 33,389</u>	<u>\$ 143,100</u>	<u>\$ 998</u>	<u>\$ 177,487</u>

7. PENSION PLAN

The Station contracts with the Eugene School District No. 4J for all employees who are members of PERS. All PERS contributions are made by the District on the Station’s payroll and are included in the District’s financial statements. Total employer PERS contributions for the years ended June 30, 2021 and 2020 were \$55,217 and \$66,047, respectively.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

8. IN-KIND CONTRIBUTIONS

In-kind contributions of property and professional services recorded as revenue and expense in the accompanying statements of revenues, expenses and changes in net position consist of the estimated fair value for the following:

	<u>2021</u>	<u>2020</u>
Rental Value of Space	\$ 7,294	\$ 7,294
Station Operating Expense	5,664	38,781
Fundraising Membership	4,895	5,335
Total In-Kind Contributions	<u>\$ 17,853</u>	<u>\$ 51,410</u>

The above table does not include in-kind contributions (Donated Facilities and Administrative Support, and Payment for Services) from Eugene School District No. 4J. shown on the Statements of Revenues, Expenses and Changes in Net Position. See Note 6.

9. CONCENTRATIONS OF REVENUE

The Corporation for Public Broadcasting, the Station's primary grantor agency, is a major source of grant revenue used for both operations and special projects. Should funding from CPB cease, the Station finances would be substantially impacted. There are currently no known indications that this funding will cease.

10. RISKS AND UNCERTAINTIES

The COVID-19 outbreak in the United States has caused substantial disruption to businesses 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.

KRVM 91.9 – KRVM 1280 AM
EUGENE, OREGON
NOTES TO THE BASIC FINANCIAL STATEMENTS

11. PRIOR PERIOD RESTATEMENT

The previously issued basic financial statements have been restated to conform with current presentation. LGIP held on behalf of the Station was removed from cash and listed separately as Investments Held by Eugene School District No. 4j. Net position was not impacted by this change.

Statement of Net Position at June 30, 2020

	<u>Previously Reported</u>	<u>Increase (Decrease)</u>	<u>Restated</u>
Cash	\$ 414,522	\$ (326,721)	\$ 87,801
Investments held by Eugene School District No. 4J	-	326,721	326,721

Statement of Cash Flows for the year ended June 30, 2020

	<u>Previously Reported</u>	<u>Increase (Decrease)</u>	<u>Restated</u>
Decrease, (Increase) In:			
Investments held by Eugene School District No. 4J	\$ -	\$ (86,226)	\$ (86,226)
Net Cash Provided By (Used In) Investing Activities	-	(86,226)	(86,226)
Net Increase (Decrease) in Cash and Cash Equivalents	161,349	(86,226)	75,123
Cash and Cash Equivalents at Beginning of Year	253,173	(240,495)	12,678
Cash and Cash Equivalents at End of Year	414,522	(326,721)	87,801

SUPPLEMENTARY INFORMATION

KRVM - RADIO OF EUGENE SCHOOL DISTRICT NO. 4J

Schedules of Functional Expenses

for the Years Ended June 30, 2021 and 2020

2021

	Program Services			
	Production		Program	Total
	Planning	Broadcasting	Information	
Salaries, Wages and Benefits	\$ 99,150	\$ 108,591	\$ -	\$ 207,741
Property Services	-	48,492	-	48,492
Professional Services	-	35,759	-	35,759
Travel	-	526	-	526
Communication	-	-	3,344	3,344
Supplies and Materials	-	6,226	-	6,226
Non-consumable Items	-	27,288	-	27,288
Computer Software and Hardware	-	1,670	-	1,670
Dues and Fees	-	647	-	647
Indirect Administrative Support	-	70,854	-	70,854
Depreciation	-	7,993	-	7,993
Total Expenses	\$ 99,150	\$ 308,046	\$ 3,344	\$ 410,540

2020

	Program Services			
	Production		Program	Total
	Planning	Broadcasting	Information	
Salaries, Wages and Benefits	\$ 118,438	\$ 105,615	\$ -	\$ 224,053
Property Services	-	39,337	-	39,337
Professional Services	-	24,445	-	24,445
Travel	-	59	-	59
Communication	-	-	3,060	3,060
Supplies and Materials	-	8,696	-	8,696
Non-consumable Items	-	42,881	-	42,881
Computer Software and Hardware	-	1,698	-	1,698
Dues and Fees	-	654	-	654
Depreciation	-	3,357	-	3,357
Total Expenses	\$ 118,438	\$ 226,742	\$ 3,060	\$ 348,240

KRVM - RADIO OF EUGENE SCHOOL DISTRICT NO. 4J

Schedules of Functional Expenses

for the Years Ended June 30, 2021 and 2020

2021

	Support Services			Total
	Management and General	Membership Development	Underwriting and Grants	
Salaries, Wages and Benefits	\$ 63,715	\$ 39,343	\$ 94,038	\$ 197,096
Property Services	46,650	-	-	46,650
Professional Services	34,401	-	-	34,401
Travel	506	-	-	506
Communication	418	2,799	-	3,217
Supplies and Materials	2,021	3,969	-	5,990
Non-consumable Items	26,252	-	-	26,252
Computer Software and Hardware	1,607	-	-	1,607
Dues and Fees	623	-	-	623
Indirect Administrative Support	-	68,161	-	68,161
Total Expenses	\$ 176,193	\$ 114,272	\$ 94,038	\$ 384,503

2020

	Support Services			Total
	Management and General	Membership Development	Underwriting and Grants	
Salaries, Wages and Benefits	\$ 56,493	\$ 36,567	\$ 109,594	\$ 202,654
Property Services	43,090	-	-	43,090
Professional Services	26,776	-	-	26,776
Travel	64	-	-	64
Communication	436	2,915	-	3,351
Supplies and Materials	3,213	6,312	-	9,525
Non-consumable Items	46,971	-	-	46,971
Computer Software and Hardware	1,861	-	-	1,861
Dues and Fees	716	-	-	716
Total Expenses	\$ 179,620	\$ 45,794	\$ 109,594	\$ 335,008



ITEM FOR INFORMATION

Date of Meeting

January 12, 2022

Title

Discuss Board Member Email Responses

Presenter

Judy Newman, Board Chair

Background

Review and discuss responses to emails received by the board.



ITEM FOR ACTION (Second Read)

Date

January 12, 2022

Title

Consider for Approval the Renewal of the Public Charter School Contract with the Twin Rivers Charter School

Presenter

Casandra Kamens, Curriculum Administrator and Eric Anderson, Director of Curriculum

Background

On November 2, 2021, The Twin Rivers Charter School submitted a letter requesting that the district renew their charter school contract. In accordance with ORS Chapter 338.065(4 & 5) and revised Board Policy LBE - Public Charter Schools, at the December 15, 2021 meeting the board will receive the superintendent's recommendation on this renewal request and at the January 12, 2022 meeting a public hearing will be held.

In March 2016, the Eugene School District 4J Board of Directors approved a charter application for the formation of Twin Rivers Charter School as a public charter school to operate within the school district for an initial period of three years. The District and Northwest Youth Corps entered into a three-year contract in July 2016 that expired on June 30, 2019. In January 2019 the 4J School Board approved a second renewal for Twin Rivers of three years. This second 3-year contract expires June 30, 2022.

ORS Chapter 338.065(4) states that the renewal after the first and second contracts renewal of a charter shall be for a minimum of 5 years but may not exceed 10 years. At this time Twin Rivers, supported by Northwest Youth Corps is requesting a renewal of five years. If approved the requested renewal charter contract period would be from July 1, 2022 - June 30, 2027.

The renewal request also includes a request for an enrollment cap of 100. The current contract is already written for an enrollment cap of 100 students and as such the request does not propose any significant changes to the school's program within the term of the renewal contract. The school currently provides instruction for students in grades 8-12, but is approved to serve students in grades 7-12.

Enrollment

Twin Rivers continues to have low enrollment, initially starting with 41 students in



2016 and varying from 31 to 41 students. In this current school year, they have 44 enrolled students in grades 8-13. Twin Rivers continues to serve a unique and high-needs student population. Last year's state report card shows a population with 30% of students with disabilities.

Enrollment History

- Twin Rivers enrollment originally dropped in its first few years but has had an increase since their first renewal except for 2020-21 school year during the pandemic.

YEAR	Twin Rivers	4J Charter Schools	4J	% of Charter School Students Enrolled in Twin Rivers	% of 4J Students Enrolled in Twin Rivers
2016	41	851	17517	4.8	0.23
2017	37	845	17524	4.4	0.21
2018	35	847	17337	4.1	0.20
2019	43	836	17415	5.1	0.25
2020	37	848	16928	4.4	0.22
2021	49	832	16767	5.9	0.29
AVERAGE	40.3	843.2	17248.0	4.8	0.23

- Twin Rivers Charter is a currently a 8-12 school with a senior class of 9 students and entering 8th / 9th grade classes with 18 students. This indicates a trend in the increase in students in 8th/9th grade which in turn would predict an increase in enrollment in the upcoming years.

YEAR	G8	G9	G10	G11	G12	TOTAL
2021	7	11	14	8	9	49
2020	2	4	5	7	19	37
2019	0	6	6	15	16	43
2018	0	2	8	16	9	35
2017	0	4	8	9	16	37
2016	3	6	11	16	5	41
AVERAGE	2.0	5.5	8.7	11.8	12.3	40.3

Twin Rivers initially planned to have growth in enrollment annually, with a long-term goal of enrolling of 100 students. They are slowly moving toward this goal.



Demographic Profile

Twin Rivers Charter has a student body that is significantly less diverse than the 4J student body as a whole. In terms of race/ethnicity (22.7 percent students of color compared to the 32.3 percent for the district), and linguistic diversity (no ELL students compared to the 3.8 percent for the district), Twin Rivers has lower percentages in comparison to the district. However, the school has higher percentages of student mobility and students in special education (23 percent which is about twice the district percentage).

Annual Site Visits and Reviews

District staff has conducted site visits, reviewed school improvement plans and provided annual reviews to the 4J Board of Directors each year since approval. Annual review documents have included summaries of student performance and assessments, updates on program modifications, evaluations of financial stability, and suggestions for program improvement. The 2020-21 Annual Review is included as an attachment in this board packet.

Renewal Criteria and Findings

According to ORS 338.065(8) and district administrative regulation LBE-AR – Public Charter Schools, the Board’s decision to renew the charter is based on a good faith evaluation of whether the public charter school:

1. Is performing in relation to representations made at the time the existing contract was approved;

Finding: Twin Rivers Charter School continues to perform in alignment with its charter vision. The mission states: Twin Rivers Charter School is a community working towards sustainability. We challenge, support, and empower each other to communicate effectively, think critically, and lead empathetically as advocates for ourselves, our families, and our communities.

The school performs well in relation to the mission and philosophy of their charter. Twin Rivers Charter School has had areas of commendation each year of the Annual Reviews and works to implement changes and improvements based on the needs of its students, staff, and community.

Areas of Concern:

- *The academic curriculum components of the school are less in line with the original intent of the charter than the outdoor components of the curriculum. The review team finds that the opportunities for students to complete coursework that is aligned with state standards in ELA and Math comparable to other 4J high schools as stated in the charter proposal are not currently available.*



- *Enrollment numbers continue to be much lower than projected in the original charter (current enrollment of 44 students is considerably lower than the stated goal of 100 students in their original application from 2015). Of note: the enrollment is the highest it has been since the opening of Twin Rivers and the majority of the students are currently in grades 8-10, indicating a potential shift in the future enrollment numbers.*

2. Is in compliance with all applicable state and federal laws;

Finding: Based on information available to 4J staff, it appears that the school is operating in compliance most applicable state and federal law except one area.

- *Area of Concern: Teacher licensure – Last year 2020-21 Twin Rivers was in compliance with the licensure requirement however currently Twin Rivers does not have 50% of staff certified. One teacher is entering a teaching program in the upcoming months, one teacher is reapplying for an Oregon license after being out of state, and one teacher is licensed and teaching in-field. In accordance with ORS 338.135(7)(c), “at least one-half of the total full-time equivalent (FTE) teaching and administrative staff at the public charter school shall be licensed by the Teacher Standards and Practices Commission pursuant to ORS 342.125.” This area of deficiency is believed to have been caused by a staff shortage associated with the pandemic and is expected to be cured by the 2022-23 school year.*

3. Is in compliance with the existing charter contract between the public charter school and the district and any other written agreements between the Board and the public charter school;

Finding: The Twin Rivers Charter School was in compliance with all provisions of its charter school contract at the end of the 2020-21 school year.

4. Has responded satisfactorily to requests or requirements made by the district in relation to annual reviews;

Finding: The school has responded satisfactorily to the district and provided the required information for annual reviews, although not always in a timely fashion.

Area of Concern: In the 2019-20 annual review a continuation of contract was recommended with an expectation of compliance on recommendations and/or requirements in the review. These recommendations included the following item that has not yet been followed:

The School Improvement Plan should more clearly identify academic program goals that are set in measurable terms, particularly for Math and ELA. While this should include OSAS as one means of measuring progress,



other formative assessments should be used and tracked to predict performance on summative measures that will, in turn, lead to improved graduation rates.

5. Is meeting or working toward meeting the student performance goals and agreements specified in the charter or any other written agreements between the district and the public charter school;

Finding: The Twin Rivers Charter School submitted their Review of the 2020-21 School Improvement Plan as well as their School Improvement Plan 2021-22 (both included in the board Packet). The district's 2020-21 annual review found that the Twin Rivers Charter School has made progress toward each of their goals. However, the goals that have been submitted are not directly related to achievement in specific academic areas such as Math and ELA as recommended in their last annual review.

The charter review team also indicated additional areas of concern:

- *Recruitment and retention of licensed staff*
 - *As of Spring 2021 both teachers were TSPC licensed and wereteaching within their endorsements.*
 - *As of Fall 2021 there are three teachers on staff, with only one returning from the previous year. Of the three there is one who is TSPC licensed, one who is starting a teaching program in June, and one who is reapplying for licensure after being out of state. The principal is currently licensed as a CTE Natural Resource teacher but not as an administrator.*
 - *According to ORS 338.135 7b at least one-half of the total full-time equivalent (FTE) teaching and administrative staff at the public charter school shall be licensed by the commission*
- *Curriculum and assessments*
 - *Lack of a comprehensive curriculum aligned to all required state standards and lack of systems in place to diagnose student academic levels in reading and math. Continue to develop and implement a comprehensive curriculum aligned to all required state standards that is clearly articulated and accessible to all stakeholders. Implement a comprehensive interim assessment system for monitoring students' progress towards meeting the standards.*
- *Special Education*



- *Twin Rivers currently has 23% of its student population identified as needing special education services. In 2019-20, 50% of special education students graduated on time. There is insufficient data to display current on-track graduates (Students earning one-quarter of graduation credits in their 9th grade year) for students with disabilities. There is insufficient data to measure the key special education indicators including, academic progress, least restrictive environment, and discipline removals. Twin Rivers needs to demonstrate progress in closing achievement gaps, including graduation rate and state testing scores, for students receiving special education services.*

6. Is fiscally stable and has maintained a sound financial management system;

Enrollment at Twin Rivers has not grown at the rate projected in their charter application to the District. Even at 2019-20 enrollment levels, State School Fund and Local Option Levy payments are not sufficient to support the charter school. However, if enrollment growth continues with the conclusion of the pandemic Twin Rivers will be able to make steady progress toward self-sufficiency.

In conclusion, Twin Rivers is not yet financially viable as a stand-alone entity and cannot function without continued and substantial support from Northwest Youth Corps, but we are seeing progress toward self-sufficiency and financial stability.

7. Is in compliance with any renewal criteria specified in the charter of the public charter school.

Finding: This criteria is not applicable.

State statute (ORS 338.065) requires that the renewal evaluation described above be based primarily on a review of the public charter school's annual performance reports, annual audit of accounts and annual site visit and review and any other information mutually agreed upon by the public charter school and the board.

Options and Alternatives

Within 30 days after the public hearing, the district must approve the renewal of the charter or state in writing the reasons for denying the renewal of the charter. The charter school may then submit a revised renewal request that addresses the reasons for nonrenewal and any remedial measures suggested by the district. If the



board does not approve the revised renewal request, the charter school may appeal to the State Board of Education for a review of whether the district used the required process in denying the renewal of the charter.

If the board approves the renewal, this renewal of Twin Rivers will be for the minimum requirement of five years pursuant to ORS Chapter 338.065(4).

Budget/Resource Implications

Board Goals

The charter school renewal recommendation addresses the board approved Vision 20/20 goals of providing multiple pathways for student success and addressing providing equitable student access and outcomes. In addition, this recommendation supports the board's long-standing commitment to school choice. Finally, it reflects the engagement of district stakeholders in supporting our students and schools.

Superintendent Recommendation

The superintendent recommends the renewal of the Twin Rivers Charter School for five years, contingent upon the successful negotiation of a contract. The contract will stipulate that Twin Rivers will have an annual high stakes review based on performance standards that address the following areas:

- Student performance
- Curriculum and assessment
- Enrollment
- Attendance
- Staff licensure
- Financial stability

The December 15, 2021 board packet contains the following information:

- Renewal request letter from the Twin Rivers Charter School
- 2020-21 Annual Review for the Twin Rivers Charter School
- 2020-21 Twin Rivers Charter Fall Report with School Improvement Plan
- Charter contract, dated July 1, 2019
- Twin Rivers Charter School 2020-21 At-A-Glance State Report Card

Recommended Motions:

1. The board finds that Twin Rivers Charter School's request for renewal meets the criteria for renewal in ORS Chapter 338.
2. The board directs the superintendent or designee to negotiate and execute a five (5) year charter agreement between Twin Rivers and the district that is consistent with district policies and state law, in a form approved by the district's general counsel, which will include accountability measures to address the above-referenced concerns.



September 14, 2021

**Board
of
Directors**

Judy Newman, Chair
School Board
Eugene School District 4J
200 N. Monroe Street
Eugene OR 97402

Bradley Copeland

Helen Haberman

Scott Halpert

Jane Kammerzelt

Erik Matisek

Judith McHugh

Kelley Moriarty

Patricia Sheppard

Devin Thompson

Brent Vaughan

Greg Williams

Rose Wolfe

Cc: Cydney Vandercar, Interim Superintendent

Dear Ms. Newman and 4J Board members:

We would like to again thank the Eugene School District 4J for our charter which has allowed Twin Rivers Charter School (TRCS) to serve grades 8-12 in Eugene, Oregon since 2016. As our charter contract term is set to expire on June 30, 2022, at this time, we would like to formally request a renewal, to be considered at your January 12, 2022 board meeting and public hearing. Please accept this amended letter, requesting a five-year charter extension until June 30, 2027, with an increased enrollment cap of 100 students.

Since the time we were established, Twin Rivers Charter School has invested heavily in students credit recovery, especially those with IEPs and 504 plans. This is vital since current enrollment numbers indicate that more than 30% of Twin Rivers Charter School students are starting the 2021-22 year with accommodations.

Past TRCS efforts to enhance student academic experiences include an OCSP Planning Grant from the Oregon Department of Education (ODE) in 2017 and an OCSP Implementation Grant in 2018. These supported professional and curriculum development, to help Twin Rivers staff create project-based units infused by the principles of access, equity, and justice. During the 2018-19 school year, TRCS staff also participated in a research project which looked at restorative discipline practices in schools.

**Friends
and**

Advisors

Ken Maddox

Sam Naito

Arthur Pope

Barbara Roberts

Jean Tate

Other investments have allowed Twin Rivers Charter School to increase our focus on project-based instruction which spans disciplines. Our school's Career Technical Education (CTE) programs in Natural Resource Management, Outdoor Recreation, and Food and Farming officially became recognized by the ODE during the summer of 2020.

After doing transcript analyses, we can demonstrate that past school improvements allow 100% of our students to enroll in one of our career pathways, supported by a re-organized schedule.

This May, thanks to a 2020 Reengagement Opportunity Grant, Twin Rivers Charter School developed an Outdoor Credit Recovery Pilot. This provided intensive in-person core content instruction - paired with workforce development - for students in 10th, 11th, or 12th grades who needed accelerated credit to reach graduation. Twelve students camped, worked, and studied within the burn zone of the Holiday Farm Fire. Students also saw forest recovery first-hand at the site of the Horse Creek Complex Fire (2017) and B&B Complex Fire (2003).

Each student engaged in 40 hours of service learning and credit recovery, using poetry to explore themes of trees, fires, climate change, restoration, and human impacts. Students also benefitted from 36 hours of workforce development in the school's Natural Resource Management CTE track, by planting native trees and plants; building trail, and clearing invasive plants. As a result, students earned academic credit in Language Arts and other areas. Seven Twin Rivers Charter School students achieved the final credits they needed to graduate in June, while the remaining five students are returning back to TRCS this fall.

TRCS's future plans include creating a new Community School to further assist students who face barriers to graduation. Our new Community School Coordinator will identify students who will receive one-on-one academic and career coaching, case management, and college and career services. Students will also be referred to services such as mental health and substance abuse counseling, childcare, transportation and housing assistance, and affinity groups.

This continued development of Twin Rivers Charter School takes time. For this reason, TRCS hereby requests a charter contract renewal, for a five-year period, so that we may continue to build stronger communities, as we challenge, support, and empower District 4J students and their families.

Sincerely,



Jeff Parker
Executive Director
(541) 349-7500
jeffp@nwyouthcorps.org

TRCS Annual Report 2020-21

Twin Rivers Charter School (TRCS) is now entering our 6th year as a charter school with the Eugene 4j School District. The 2020-21 school year was an absurd project as we attempted to take an outdoor school online. We reduced the number of our staff to two full-time licensed teachers and attempted to provide competent and sufficient instruction for enough time to get back to the things that we do best--most notably interdisciplinary project-based learning. Our small size again permitted us to create strong relationships with students including providing social services, food distribution, and mental health services. Our mission states: *Twin Rivers Charter School is a community working towards sustainability. We challenge, support, and empower each other to communicate effectively, think critically, and lead empathetically as advocates for ourselves, our families, and our communities.* From this aspirational starting point we design and implement dynamic educational environments that build stronger communities, support student learning, and structure both personal and professional growth.

TRCS is a program of Northwest Youth Corps (NYC), an innovative non-profit organization with a decades-long track record of civic and community service. NYC provides opportunities for youth and young adults to learn, grow, and experience success. The size and scope of large comprehensive high schools make personalized learning challenging and students slip through cracks in predictable and well-documented patterns. We are designing a school that fills the need in the school district and in the community to provide hands-on, outdoor, experiential learning in intimate and supportive classrooms.

Academic Approach and schedule

Our year of online learning started with an attempt at theme based instruction. It was our belief that our greatest opportunity to engage students might mean to diverge from some of the outdoor components of our instruction. In Language Arts and Science, students focused on the work and

life of David Bowie. They studied the Labyrinth, Under Pressure, and Ziggy Stardust. This allowed students to participate in projects focusing on creative writing, astronomy, patterns in nature, geology, mythology and argumentative writing.

Additionally, the events of the spring and summer saw major social, economic, political, and public health events that were unignorable as a school. We created a current events Social Studies class that examined the news as it related to the Movement for Black Lives, the COVID pandemic and the 2020 Presidential election. In math, our oldest students began to study the ALEKS test to align their work with entry into LCC. Our youngest students used Delta Math as a curricular guide and expanded on that using a variety of specialized and differentiated instructional tools.

TRCS Instructional Units

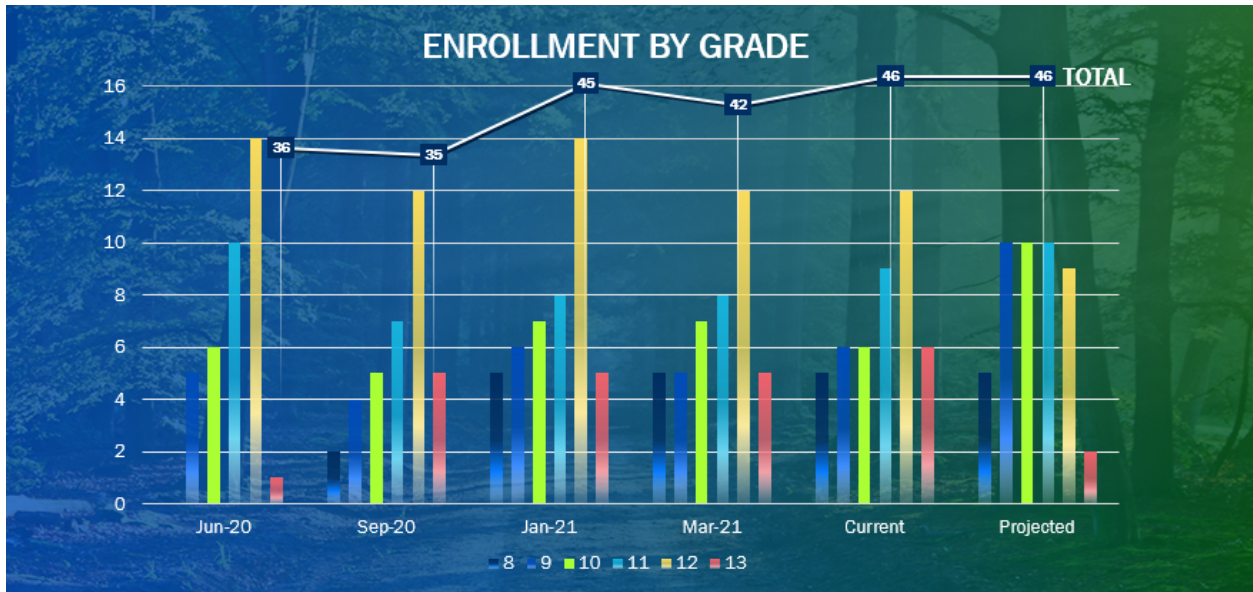
Subject	Trimester 1	Trimester 2	Trimester 3
Language Arts	The Labyrinth	The Tao of Pooh	Music Unplugged
	Ziggy Stardust	The Things They Carried	Global Music
Social Studies	Current Events	The Things they Carried	History of Medicine
Health		Mental/Physical	Human Sexuality
Math	Aleks Prep(blue crew)	Aleks Prep	Aleks Prep
	Delta Math	Delta Math	Delta Math
Science	DNA (u1) Stars (u2)	Nervous System	Energy Sources
	Amphibians (u3)	Skeletal System	Human Population Growth

Students met in their core academic classes Tuesday to Thursday from 9 AM to 1:30 PM. Teachers were available after that to provide individual instruction, hold office hours, and monitor and develop asynchronous learning opportunities. On Mondays, students had access to asynchronous learning tools including curricular “boxes” that had supplies and instructions for small at home projects that included making birdhouses, doing at-home plant identification, or various culinary projects. There were also asynchronous units tied to texts like Into the Wild, How to be an Anti-Racist, Overstory, So You Want to Talk About Race, Maus I &II, and others. There were also asynchronous projects in each of the subject areas that provided students the opportunity to earn sufficient credits to stay on track for graduation.

TRCS Schedule (Trimesters 1 &2)

	<u>Monday</u>	Tuesday	Wednesday	Thursday	Friday
9:00 - 9:40	^	<u>Math</u>	<u>Math</u>	<u>Math</u>	^
9:00 - 9:40	^	<u>Current Events</u>	<u>Current Events</u>	<u>Current Events</u>	^
9:00 - 9:45	CTE	<u>LA/SS</u>	<u>LA/SS</u>	<u>LA/SS</u>	CTE
10:00 - 10:40	Service	<u>Math</u>	<u>Math</u>	<u>Math</u>	Field
10:00 - 10:40	^	<u>Current Events</u>	<u>Current Events</u>	<u>Current Events</u>	^
10:00 - 10:45	^	<u>LA/SS</u>	<u>LA/SS</u>	<u>LA/SS</u>	^
11:00 - 11:40		<u>Math</u>	<u>Math</u>	<u>Math</u>	
11:00 - 11:40	^	<u>Current Events</u>	<u>Current Events</u>	<u>Current Events</u>	^
11:00 - 11:45	^	<u>LA/SS</u>	<u>LA/SS</u>	<u>LA/SS</u>	^
12:30 - 1:00	A - Sync	<u>Science</u>	<u>Science</u>	<u>Science</u>	A - Sync
1:00 - 1:30	^	<u>Science</u>	<u>Science</u>	<u>Science</u>	^
1:30 - 2:00	^	<u>Science</u>	<u>Science</u>	<u>Science</u>	^
2:00 - 3:00	^	Office Hours	Office Hours	Office Hours	^

Enrollment Data



GRADE	SEX	STUDENTS	WHITE	HISP.	BLACK	NATIVE	MULTI
08	F	1	1	0	0	0	0
08	M	4	3	1	0	0	0
09	M	6	5	0	0	0	1
10	F	4	4	0	0	0	0
10	M	2	2	0	0	0	0
11	F	4	4	0	0	0	0
11	M	5	4	0	0	1	0
12	F	7	7	0	0	0	0
12	M	5	3	1	0	0	1
13	F	1	0	0	1	0	0
13	M	5	5	0	0	0	0
TOTALS:		44	38	2	1	1	2

SIP Goals

Maintaining weekly contact with students above 90%

We employed our AmeriCorps Team Leader crew to maintain daily and weekly contact with students. Their diligence and dedication meant that we maintained contact with 92 percent of our students on a weekly basis. The other 8 percent (~2 students) were chronic non-attenders and failed to respond to texts/emails/ phone calls etc.

Increasing the percentage of earned credits to above 75%

	Q3 19-20	Q4 19-20	T1 20-21	T2 20-21	T3 20-21
Attempted	63.625	38	45.62	43.46	32.859
Earned	45.625	19.825	24.2	31.27	26.884
Percentage	72%	52%	53%	72%	83%

We set a goal to get our credits earned vs. credits attempted percentage to 75%. We chose this metric because it represents our success in ensuring students are progressing towards graduation. As the chart above showed, our percentage dove to just over 50% when the shutdown happened at the end of the 19-20 school year. The number stayed steady through the beginning of the 20-21 school year then began to slowly increase culminating in a 83% completion rate during the last trimester of the year. This is due mostly to our return to hybrid instruction.

Graduating 95% of eligible seniors (currently 16 enrolled students)

During the year we increased our 12th grade enrollment to 18 twelfth graders. We were able to graduate 16 of them. Thirteen of them on regular diplomas and 3 on modified diplomas. Of the 2 that didn't graduate one is returning for a 5th year and the other will have dropped out of school.

Becoming a recognized CTE program in Natural Resources Management

We successfully finished our start-up application and now have 2 licensed CTE Teachers

Creating an intro curriculum for Log Jam State Park

This goal is still in process though an advisory committee has been assembled and the curriculum is developing.

Redesigning a credit recovery approach for 2021-2022 School year

In response to the anticipated need for credit recovery opportunities, we designed and piloted an innovative approach to credit recovery. 12 of our students facing graduation or credit recovery needs participated in a 3-week long credit recovery camping trip that entailed 2 weeks of conservation service work on the McKenzie River and a weeklong backpacking trip through the California Redwoods. Along the way students were participating in Language Arts lessons. Students earned credits in Language Arts, Applied/Fine Arts/Foreign Language, Other Subjects, and/or Physical Education.

Building the partnership with MFWWC and City of Eugene Outdoor Program

We started meeting regularly with members of the City of Eugene River House and the Middle Fork Willamette Watershed Council to begin the design process of an Outdoor School and a CTE pathway into Natural Resource Management through our work at Log Jam State Park. These meetings led to two fantastic and exciting opportunities for our students. Three of our students participated in a work experience project with MFWWC as a part of their team doing a large restoration project at Elijah Bristow State Park. The attached Beaver Survey report was the result of their work. Our planning for the Outdoor School found implementation successes when we partnered with the Migrant Education Summer program to provide 2 days of outdoor school per week during the month-long migrant summer program.

Goals for 2021-22

As we return to in-person instruction our SIP goals, and our plans for Twin Rivers are coming into focus. Our students have spent the majority of the past 18 months on computers and in their houses. As an outdoor school we are uniquely suited to provide an integrated education approach attuned to the unique needs and opportunities provided by our school community.

Build a Full Service Community School

A full service community school is both a place and an approach to learning that recognizes that learning happens all the time, all over the place. It is also predicated on the idea that schools can and should focus on the unique assets and needs of the students, faculty, families and communities that are a part of the school. We will begin the process of building TRCS into a community school. We will hire a coordinator who will be tasked with building relationships with students and families and then serving as a conduit between them and the services and strategies best suited to fill their needs.

This is our first and best strategy as a school to serve the Socio-Emotional Learning needs of our students and families. Measurable data for success includes:

- Number of Referrals to outside agencies
- Building partnerships with the Hoots Program and Pacific University Social Work Program
- Implementing before, after, and summer supplementary programs

Integrate our CTE Program into the curriculum

Using the Outdoor School and the Log Jam State Park Plan we will work to integrate the approach to CTE into the fabric of the school.

Measurable data for success includes:

- Students earning credit in interdisciplinary CTE programs
- All students in 11th and 12th grade participate in three CTE-specific classes
- Building and implementing an Outdoor School in collaboration with the River House, the Middle Fork Willamette Watershed Council and Oregon State University
- Get students into internships with our program partners

Build Interdisciplinary Project Based Learning Opportunities

The Covid shut down interrupted our progress to build integrated educational units with a scope and sequence that would carry a student from their 8th grade year through graduation. As we return, with a new staff and a renewed sense of purpose, we will build an approach to learning that takes advantage of our greatest assets. As a small, conservation-based high school our units focus on outdoor and environmental education. Our integrated units rely on the common

space between the core disciplines to create meaning. Understanding science can make you a better poet and vice versa. When done well the units align to state standards and prepare students for life after high school.

Measurable data for success includes:

- Implementation of a portfolio-based and performance-based approach to assessment
- Re-establishing baseline data on math and reading assessments either through work samples or standardized assessments.
- Increase our 9th grade on-track data
- Increase graduation rates
- Increase our percentage of credits earned

Grow Our Enrollment in 8th, 9th, and 10th grades

Our transition from a private alternative school to a charter school has entered a new phase. Our enrollment heading into the 2021-22 school year is trending younger. Our initial enrollment of 48 students is comprised of 32 students in 8th-10th grades. This is a dramatic reconfiguration of our student body. Our goal will be to continue recruiting in middle schools and in the younger grades to build a stable year to year enrollment that can be counted on for programmatic and budgetary planning.

Measurable data for success includes:

- Recruiting a 8th and 9th grade class for the 2022-23 school year
- Building an approach to 8th-9th grade transition
- Creating a support system to ensure that 9th graders are on track for graduation at the end of their 9th grade year.

**Lane County School District No. 4J
Eugene, Oregon**

**2020-2021 Annual Review
Twin Rivers Charter School
a public charter school
sponsored by Eugene School District 4J**

**Office of the Assistant Superintendent for Instruction
Charter School Review Team
December 2021**

December 2021

To: Eugene School District 4J Board of Directors

From: 4J Charter School Review Team

Subject: Twin Rivers Charter School, 2020-21 Annual Review

Introduction

In March 2016, the Eugene School District 4J Board of Directors approved a charter application for the formation of Twin Rivers Charter School as a public charter school to operate within the school district for an initial period of three years. The District and Northwest Youth Corps entered into a three-year contract in July 2016 that expired on June 30, 2019. On January 23, 2019 the District Board approved renewal of the Twin Rivers Charter School's Charter for an additional three years. The current Twin River Charter contract expires on June 30, 2022. Twin Rivers Charter is currently in the final year of this contract.

The 4J Charter School Review Team meets quarterly with charter school representatives on the 4J Charter School Council. The Council meetings promote communication and allow participants to stay current on emerging issues common to the charter schools.

4J Charter School Council 2020-21 School Year

The council was composed of the following representatives:

- Network Charter School: Melissa Palma, Director of Curriculum and Instruction, and Rebecca Daniels, Executive Director
- Village School: Bob Kaminski, Principal, and Andy Peara, Executive Director
- Ridgeline Montessori School: Michelle Texley, Principal, and Chrystell Reed, Executive Director
- Coburg Community Charter School, Holly Campbell, Principal, and Lisa Jager, Executive Director
- Twin Rivers Charter School: Jay Breslow, Principal, and Jeff Parker, Executive Director
- Eugene School District 4J Representatives: Andrea Belz, Director of Financial Services; Tom Horn, Special Education Administrator; Charis McGaughy, Assistant Superintendent for Instruction; Randy Bernstein, Administrator (retired); Oscar Loureiro, Director of Research and Planning; Gordon Lafer, School Board Liaison

Annual Review Summary

Each year, district staff is responsible for reviewing the charter school programs and reporting its findings to the 4J Board of Directors. The review assesses the charter school's operations in relation to its School Improvement Plan (SIP), students' performance on federally mandated

annual state assessments, the annual Oregon Department of Education (ODE) Report Card, an annual site visit, audited financial results, and other charter school contractual agreements. Understandably, because the pandemic closed schools in March 2020, and then reopened under a “Distance Learning for All” model for most of the 2020-21 school year, schools were required to make unprecedented adjustments and were unable to complete all the regularly required and expected projects and tasks. Consequently, such things as annual state assessments results cannot be included in this report. However, schools did operate, and even during distance learning and the hybrid model that followed in spring of 2021, they steadfastly worked to deliver the best education they could, given the circumstances. All this is highlighted in this report. Please also review the attached Data Appendix for a more in-depth longitudinal analysis of key outcomes measures. The following sections address these areas.

1. Summary of Progress on the 2020-21 School Improvement Plan (SIP)

This section reviews the progress of Twin Rivers Charter on their 2020-21 School Improvement Plan goals. The SIP and evaluation were completed with the involvement of students, parents, classified staff, licensed staff, administration and members of the Board of Directors. The Twin Rivers administration expressed a challenge to set conventional goals for the 2020–21 school year for a school program that is so deeply integrated with hands-on field study during CDL and hybrid learning. Although the academic year was dramatically impacted due to the pandemic and continued distance learning, Twin Rivers made progress towards their outlined school improvement goals. While a more detailed view is attached to this report, the following section provides a brief synopsis of progress related to each goal from the 2020-21 School Improvement Plan:

Goal 1: Maintaining weekly contact with students above 90%

Twin Rivers employed the AmeriCorps Team Leader crew to maintain daily and weekly contact with students. Their diligence and dedication meant that they were able to maintain contact with 92 percent of their students on a weekly basis. The other 8 percent (~2 students) were chronic non-attenders and failed to respond to texts/emails/ phone calls etc.

Goal 2: Increasing the percentage of earned credits to above 75%

This metric was chosen because it represents success in ensuring students are progressing towards graduation. The percentage of earned credits in comparison to attempted credits dove to just over 50% when the shutdown happened at the end of the 19-20 school year. The number stayed steady through the beginning of the 20-21 school year (53% in term 1) then began to increase in term 2 to 72%, culminating in a 83% completion rate during the last trimester of the year. This is attributed mostly to the return to hybrid instruction.

Goal 3: Graduating 95% of eligible seniors (currently 16 enrolled students)

During the year 12th grade enrollment increased to a total of 18 twelfth graders. Of those 18 students, 16 graduated. Thirteen of them on regular diplomas and 3 on modified diplomas. Of the 2 that didn't graduate one planned on returning for a 5th year and the other will be considered a drop out.

Goal 4: Becoming a recognized CTE program in Natural Resources Management

With The support of 4J school district, Twin Rivers was able to successfully complete their start-up application for the CTS program and finished the year with 2 CTE licensed teachers.

Goal 5: Creating an intro curriculum for Log Jam State Park

This goal is still in process though an advisory committee has been assembled and the curriculum is in development..

Goal 6: Redesigning a credit recovery approach for 2021-2022 School year

In response to the anticipated need for credit recovery opportunities, Twin Rivers designed and piloted an innovative approach to credit recovery. Students facing graduation or credit recovery needs participated in a 3-week long credit recovery camping trip that entailed 2 weeks of conservation service work on the McKenzie River and a weeklong backpacking trip through the California Redwoods. During the program students participated in Language Arts lessons. and earned credits in Language Arts, Applied/Fine Arts/Foreign Language, Other Subjects, and/or Physical Education.

Goal 7: Building the partnership with MFWWC and City of Eugene Outdoor Program

Regular meetings with members of the City of Eugene River House and the Middle Fork Willamette Watershed Council began the design process of an Outdoor School and a CTE pathway into Natural Resource Management. These meetings led to partnerships that created opportunities in the field for students. One doing a large restoration project at Elijah Bristow State Park. The other tied to Outdoor School with the Migrant Education Summer program providing 2 days of outdoor school per week during the month-long migrant summer program.

2. Update on New Goals for 2021-22 School Improvement Plan (SIP)

As Twin Rivers looks to return to in-person instruction their SIP goals, and plans for Twin Rivers as a school are developing. Given that students spent the majority of the past 18 months on computers and in their houses Twin Rivers looks to provide a unique opportunity to students as a Charter School. As an outdoor school they are uniquely suited to provide an integrated education approach attuned to the unique needs and opportunities provided by our school community.

Goal 1: Build a Full Service Community School

A full service community school is both a place and an approach to learning that recognizes that learning happens all the time, all over the place. It is also predicated on the idea that schools can and should focus on the unique assets and needs of the students, faculty, families and communities that are a part of the school.

This strategy aims to serve the Socio-Emotional Learning needs of our students and families. Measurable data for success includes:

- Number of Referrals to outside agencies
- Building partnerships with the HOOTS Program and Pacific University Social Work Program

- Implementing before, after, and summer supplementary programs

Goal 2: Integrate our CTE Program into the curriculum

Using the Outdoor School and the Log Jam State Park Plan Twin Rivers will work to integrate the approach to CTE into the fabric of the school.

Measurable data for success includes:

- Students earning credit in interdisciplinary CTE programs
- All students in 11th and 12th grade participate in three CTE-specific classes
- Building and implementing an Outdoor School in collaboration with the River House, the Middle Fork Willamette Watershed Council and Oregon State University
- Get students into internships with program partners

Goal 3: Build Interdisciplinary Project Based Learning Opportunities

The Covid shut down interrupted progress toward building integrated educational units with a scope and sequence that would carry a student from their 8th grade year through graduation. During the 2021-22 school year with a new staff and a renewed sense of purpose, Twin Rivers will build an approach to learning that focuses on outdoor and environmental education through integrated units between the core disciplines. The units will align to state standards and prepare students for life after high school.

Measurable data for success includes:

- Implementation of a portfolio-based and performance-based approach to assessment
- Re-establishing baseline data on math and reading assessments either through work samples or standardized assessments.
- Increase 9th grade on-track data
- Increase graduation rates
- Increase percentage of credits earned in comparison to credits attempted

Goal 4: Grow Our Enrollment in 8th, 9th, and 10th grades

Twin Rivers’ transition from a private alternative school to a charter school has entered a new phase. Enrollment heading into the 2021-22 school year is trending younger, with the anticipated enrollment of 48 students being 32 students in 8th-10th grades. Twin Rivers goal will be to continue recruiting in middle schools and in the younger grades to build a stable year to year enrollment that can be counted on for programmatic and budgetary planning.

Measurable data for success includes:

- Recruiting a 8th and 9th grade class for the 2022-23 school year
- Building an approach to 8th-9th grade transition
- Creating a support system to ensure that 9th graders are on track for graduation at the end of their 9th grade year.

3. Federally Mandated Annual State Assessments

During a typical school year, charter schools are required to administer state-mandated assessments that take place typically in April and May. Oregon's Statewide Assessment System (OSAS) currently includes summative assessments administered annually by subject matter and grade. Pursuant to federal and state accountability requirements, Oregon public schools test students in English language arts and math in grades 3 through 8 & 11 and in science and social sciences in grades 5, 8, & 11. Additional required assessments include an English Language Proficiency Assessment for English Learners (ELs) and the Oregon Extended Assessment for students with significant cognitive disabilities. On the Accountability Details Reports, the indicators are then rated on the following levels:

Level 5 – State Long Term Goal in 2024–25 (approximately the 90th percentile)

Level 4 – Halfway to the Long Term Goal

Level 3 – The 2016–2017 state average (the baseline)

Level 2 - The 10th percentile of schools in 2016–17

Level 1 – Below the 10th percentile

In spring 2021, the Oregon Department of Education (ODE) received approval from the U.S. Department of Education to reduce the number of statewide assessments that were required to be administered in English language arts, mathematics, and science, as shown in the table below.

Families still had the option to opt their children out from ELA and/or Math or from Science. Families could also ask that their students access the assessments at optional grade levels.

Required Tests

Grade	English Language Arts	Mathematics	Science
8	<i>Optional</i>	Required	Required
11	Required	Required	<i>Optional</i>

Overall participation rates in the state were low. This caused ODE to set forth the following three proficiency rates when interpreting results of OSAS testing.

- Observed Proficiency: the percentage of students proficient among those who tested.
- Minimum Proficiency: proficiency rate if all of the students who did not participate scored not-proficient.
- Maximum Proficiency: proficiency rate if all the students who did not participate scored proficient.

A school or district's level of proficiency could be anywhere in the minimum to maximum proficiency range. The width of the range is associated with participation rates, with narrow bands where high percentages of students participated and wide bands where low percentages of

students participated. A data caution has been placed in the file when participation rates are below 80%.

Twin Rivers OSAS data for 2020-21 is not reportable due to the low participation rate of all grade levels. As such the data presented below is from the last reportable year.

Summary of Assessment Data from Spring 2019

- *English Language Arts Academic Achievement* – Level 1 – 25% of students met the ELA performance standard. Although this is actually a higher percentage than prior years, there is still much need for improvement.
- *English Language Arts Academic Growth* – Not rated this year.
- *Math Academic Achievement* – Level 1 – According to ODE, 5% met the standard. This is consistent with prior years, clearly indicating that this as an area of serious concern
- *Math Academic Growth* – Not rated this year.
- *Science* – Not rated this year.
- *Students with Disabilities* – 10% of students with IEPs met the standard in ELA (one student of ten participating). Less than 5% met the standard in math, according to the ODE.

4. Oregon Department of Education (ODE) Report Card

Each year, the Oregon Department of Education issues a report card for every public school and district in Oregon. The state school report cards have been redesigned and provide information on student demographics, academic achievement and growth as demonstrated by state tests, student outcomes, educational programs, and how individual schools compare to the Oregon state averages. However, due to the pandemic, this year's "At A Glance" school reports for high schools (attached) have been scaled down to include only on-time graduation and five-year completion data along with demographic information regarding students and staff and the school's vaccination rate. The summary below reflects information gleaned from this report for specified indicators for the 2020-21 school year along with 4J district information gathered this fall for other indicators, as also specified.

- *Regular attenders* – These are considered to be students who attend school at a rate of 90% or more. During the 2020-21 school year ODE In order to maintain connection and keep students engaged in learning with students, RSSL (Ready Schools, Safe Learners) provided additional guidance to schools and districts regarding Attendance Policies and Practices, including:
 - In 2020-21, schools and districts were advised to "Design attendance policies to account for students who do not attend in-person due to student or family health and safety concerns."

- In 2020-21, schools and districts were advised to include both participation in class activities, interaction with certain school staff, or turning in completed coursework on a given day as attending.

As a result of the substantive changes to attendance reporting guidance from previous years, Regular Attendance rates from the 2020-21 school year are not directly comparable to rates published for prior school years, and should not be used for comparative or accountability purposes.

Of the 37 students included in the report 75.7% were considered regular attenders at Twin Rivers. These are students who attended more than 90% of days they were enrolled. This is a significant increase over the 61% from the previous year. The data for grades 8-11 was suppressed to protect confidentiality of students. Grade 12 had a similar percentage rate of regular attenders with 76.5% meeting the 90% or higher criteria. Overall this data is promising given the increase compared to previous years.

- *On-track to graduate* – Due to the low number of students enrolled in 9th grade at Twin Rivers this data is not available.
- *On-Time graduation* – 50% is the percentage of students who attended Twin Rivers School during their fourth year of high school in 2019-20 and graduated at the end of that fourth school year. This is a 10% decrease from the previous year's 60%. While there is still need for improvement (the Oregon average is 83%), it is fair to note that many of the fourth year students came to Twin Rivers with significant credit deficiencies.
- *Five-Year Completion* – 100% is the five-year cohort completion rate for Twin Rivers in 2020-21.
- *Demographics* – Remarkably, 31% of students are currently served with IEPs compared to the 4J average of appx. 14%. In terms of race and ethnicity, Twin Rivers is 86% white compared with 68% for the district.
- *Vaccinations* – 96% of Twin Rivers students had required childhood vaccines.

5. Site Visit

On May 4, 2021, the district Charter School Review Team conducted an official site visit to Twin Rivers School. The purpose of these visits is to address a comprehensive set of questions regarding curriculum and instruction, planning, enrollment, governance and organization. Members of the Twin Rivers team included Executive Director Jeff Parker, Principal Jay Breslow, Registrar Mary Bauer, Advisory Board Member Tony Phifer, and Teachers Kristin Humphrey and Melanie Pinto. 4J Charter School Review Team members present at the meeting included Charis McGaughy, KC Clark, Bob Blyth, Oscar Loureiro, and Randy Bernstein.

Summary of progress on School Improvement Plan (SIP)

- *Goal: Maintaining weekly contact with students about 90%* (currently at about 87%). Have a few chronic non-attenders that have driven this number down.
- *Goal: Increasing the percentage of students earning credit.* (rebounded after drop because of COVID back up to 72 percent of credits attempted were earned in 2nd term).
- *Goal: Graduating 95 percent of eligible seniors.* Currently 16 seniors enrolled: 14 have a good shot of graduating. This will likely be the largest graduating class yet.. They have a detailed report of the Class of 2020 profile: know exactly who they are and where they are going.
- *Goal: Becoming a recognized CTE program in Natural Resources Management.* This is done now that Jay and another teacher are appropriately licensed for this.
- *Goal: Creating an intro curriculum for LogJam State Park.* Building partnerships to co-create the curriculum now. Have an advisory council.
- *Goal: Redesigning a credit recovery approach for 2021-20 school year.* Designing a 3-week credit recovery Spike. Just sent 12 students out to do the spike to earn this credit. Students will earn a trimesters worth of ELA, AF and OS credit.
- *Goal: Building the partnership with Middle Fork Willamette Watershed Council (MFWWC) and City of Eugene Outdoor Program.* Regular meeting with MFWWC & City of Eugene to develop our partnership. have students interning now with MFWWC at Elijah Bristow State park. They want to collaborate to build a 5th grade Outdoor School program. Great leadership opportunity for Twin Rivers students.

Current enrollment and demographics

- At the time of this visit, 44 students were enrolled. They started the year with 36. .
- Of these, fifteen were in grade 12 or 12+, and nine of these fifteen were on IEPs.
- Opened up to 8th graders this year. Shift i shappingen from upper grade levels enrolling to lower grade levels.
- 86% of the students are white. 46% are female. Positive to see a gender balance occurring.

Curriculum and instruction; academic initiatives and educator effectiveness training

- Students organized into three crews by grade levels.
- Switched to trimesters and divided them into units in order to provide students with more starts for earning credits.
- Mondays: asynchronous instruction and Fridays: field and electives schedule. Leave no trace; geotracking; plant and animal identification; etc.
- Independent credit tracker: Google form to capture work students doing at home and work experiences. Had over 140 separate entries from students.
- Mission is to be outside. No in-building instruction. Two days a week of in person outside instruction: farm, public service work (city and state parks such as LogJam Park as well as others up the McKenzie) and learning bike repair.
- Core instruction online.
- Created “mini-mesters” to help support students who were sick or had to miss school. Did not want to penalize students who couldn't come to school for whatever reason.

- Units: Examples: "The Labyrinth", "The Tao of Pooh", " Music Unplugged", "History of Medicine", "Current Events", "Energy Sources", etc.
- Nimble enough to make changes in curriculum to adapt to current events and student interest.

Support for students from special populations & struggling students

- Tier 1: teachers are the first tool in supporting students. Meet daily about how students are doing. High level of communication with teachers. Online learning was not for every student, modifications such as paper packets for kinetic/physical learners were made.
- Tier 2: really focused on where students were struggling. Students really struggled with online math. Prepped seniors for college placement tests. Some students felt it was too slow. Purchased Delta math which worked really well for students needing a higher level challenge. Using the 4 Americorp workers for additional tier 2 students. They were tenacious contacting students and families.
- Tier 3: Daily meetings created a sense of shared responsibility for all students. SPED teacher is able to attend a lot of online classes. Had a lot of students with IEPs in 8th and 9th grade students. More success with LIPI in small group math concept courses. Increased teacher collaboration to serve students SEL and academic needs. IEP meetings are celebrations and fun for students. Went to a push in model because students did not want another additional online intervention class. During hybrid, address during times students are in person. Really working on supporting strong transitions.

Governance/Organization

- The Twin Rivers Advisory Board meets and works under the auspices of the Northwest Youth Corps Board.
- Board composition is stable with 6 members.
- Administration will remain the same for the upcoming year.

Update on contractual and/or legal requirements

- Contract is up for renewal June 2022.
- Will begin the process in fall 2021.

Parent and community relations

- Availability of teachers was second to none. Able to easily communicate with teachers. Can communicate anytime and get an immediate response. Great use of social media for updates and connecting with parents.
- Parents expressed appreciation for the experiences for students. Enjoy being in the know. Enjoys being part of the advisory board.

Successes

- Largest class of graduating seniors expected
- Enrolling some students at younger age
- Staff and Americorp assistants allowing for amazing personal connection

Challenges

- Still need to build enrollment to about 60 or more students
- On-line learning has been difficult for many students (especially math)

4. Financial Review

AUDITED FINANCIAL STATEMENTS

The District’s financial review of Twin Rivers Charter School’s audited financial statements for the year ended June 30, 2021 consisted of reviewing financial operations to ensure consistency with Twin Rivers’ educational mission, and reviewing net position to ensure the school’s solvency and ability to sustain operations in the future. Twin Rivers’ statements have been audited by an independent auditor, who issued an unmodified opinion on the Charter’s statements and did not identify any material weaknesses in the financial operations of the school.

The table below is an analysis of Twin Rivers’ financial statements. The “Target” column is provided as a suggested measure of comparison.

Measure	Target	FY 2018-19	FY 2019-20	FY 2020-21
Current Ratio	>1.1	0.47	0.98	4.56
current assets / current liabilities				
Days Cash	≥60 days	0	114	58
cash / (total expense/365)				
Enrollment Variance	≥95%	62%	96%	73%
actual enrollment / projected enrollment				
Debt Default	Not in Default	No	No	No
Total Margin	Positive	14.67%	5.28%	3.93%
net income / total revenue				
Debt to Asset Ratio	<0.9	2.11	1.02	0.79
total liabilities / total assets				
Cash Flow	Positive	(41,530)	216,494	(127,377)
current year cash - prior year cash				

Net Assets				
net assets / total expenses	> 5%	-7.87%	-0.64%	3.29%

Discussion

This is the fifth year of Twin Rivers' operation as a charter school. Previously, this program served 4J students on a fee-for-service basis as an accredited alternative high school run by the Northwest Youth Corps. The new charter school still functions as a program of Northwest Youth Corps, and is financially and operationally backed by this organization, but their primary source of funding has shifted from service fees to State School Fund charter school payments. As a charter school, Twin Rivers is also eligible for a portion of the District's Local Option Levy funds.

Twin Rivers continues to work toward self-sufficiency as a charter school, but still relies on Northwest Youth Corps for a substantial level of financial and operational support. The charter benefited from the look-back provision of the State School Fund in 2020-21, relying on higher enrollment numbers from 2019-20 for payment in the face of declining enrollment related to the pandemic. In all, payments from the District declined by only 2.7% in 2020-21, from \$397,827 in 2019-20 to \$387,013 in 2020-21. Enrollment for 2021-22 is tracking at 2019-20 levels, and if sustained, this should provide a level of funding stability. Prior to the pandemic, Twin Rivers was beginning to make progress toward enrollment and financial stability goals set out within their charter agreement with the District. It is our expectation that this progress will continue once the current health situation resolves.

Twin Rivers ended its fifth year of charter operation with a positive net asset balance of \$18,504, an improvement over the fourth year negative net asset balance of \$4,456. The ratio of net assets to total expenses (3.29%) fell below the District's target of 5%, but was significantly better than the prior year's ratio of -0.64%.

In February 2021, Northwest Youth Corps was granted a second loan under the Paycheck Protection Program offered by the Small Business Administration (SBA) under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), of which \$64,426 was allocated to Twin Rivers. The current and long-term portions of this loan are \$12,890 and \$51,536, respectively, for the year ended June 30, 2021. This loan is subject to partial or full forgiveness if certain terms are met, but as of the end of this year it is still a liability of the charter.

Unlike most other district charters, Twin Rivers Charter School is not a member of the Oregon Public Employees' Retirement Systems (OPERS). As a result, the Charter is not required to implement Government Accounting Standards Board (GASB) Statements 68 and 71 related to employee pensions. Twin Rivers does maintain an IRS Section 403(b) plan for employees, which is funded through both employee and employer contributions.

School operations during 2020-21 were primarily supported by State School Fund (SSF) grant payments, Local Option Levy funds, a Paycheck Protection Program loan, grant funds and support from Northwest Youth Corp. In fiscal year 2020-21, SSF revenue was \$368,973 and the school’s share of the Local Option Levy amounted to \$18,040. These two funding sources represent 62.5% of revenues for the year, with remaining supports coming from other grants (total of \$160,011 representing 27.4% of revenues), Northwest Youth Corp, general contributions and miscellaneous sources. On the expense side, personnel costs and payments for Americorps teachers represented 62.5% of the school’s payments for the year. Other significant expense categories included office equipment and repair (19.7%), accounting and legal (5.3%) and vehicles (4.4%).

Notes to the financial statements reflect Twin Rivers close relationship with Northwest Youth Corps. In addition to administering the AmeriCorps contract for teaching services, Northwest Youth Corps also provides the school with administrative support, facilities and vehicles. The costs for these supports are invoiced to Twin Rivers on a monthly basis. Oversight is provided by the Northwest Youth Corps Board of Directors, who perform this service on a volunteer basis.

Enrollment at Twin Rivers has not grown at the rate projected in their charter application to the District. Even at 2019-20 enrollment levels, State School Fund and Local Option Levy payments are not sufficient to support the charter school. However, if enrollment growth continues with the conclusion of the pandemic Twin Rivers will be able to make steady progress toward self-sufficiency.

In conclusion, Twin Rivers is not yet financially viable as a stand-alone entity and cannot function without continued and substantial support from Northwest Youth Corps, but we are seeing progress toward self-sufficiency and financial stability.

ENROLLMENT

As of October 1, 2020, Twin Rivers Charter School enrolled 37 students in grades 9-12, six students less than were enrolled at the same time in 2019-20.

The Oregon Department of Education currently reports Twin Rivers’ resident average daily membership (ADMr) for 2020-21 at 31.7, 9.3 ADMr less than the school’s final ADMr for 2019-20. Twin Rivers is projecting 2021-22 enrollment at 49 students (based on enrollment at 10/1/2021) and 2022-23 enrollment at 55 students, well below their long-term goal of 100 enrolled students. Past projections varied significantly from final student counts, but Twin Rivers has gained experience in gauging potential growth over the last five years and we expect their projections to be more accurate going forward. The District will monitor SSF payments closely throughout the year to ensure that they are adjusted for actual enrollment, to avoid a potential repayment situation at year-end.

Comparative ADMr is as follows:

2020-21	31.7
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2019-20	41.0
2018-19	30.6
2017-18	34.0
2016-17	35.9

7. Other Contractual Agreements

Twin Rivers School was in compliance with all provisions of its charter school contract at the end of the 2020-21 school year. The areas of compliance include the following:

- Maintain adequate levels of insurance coverage for property, business interruption, extra expense, liability and workers compensation, as specified in the Contract;
- Maintain its 501(c)(3) status;
- Comply with all financial and student reporting requirements;
- Maintain at least 50% licensed administrative and teaching staff;
- Comply with all other applicable federal and state laws;
- Comply with all applicable state and federal laws concerning student welfare, safety and health, including, without limitation, the reporting of child abuse, accident prevention and disaster response, and any local, state or federal regulations governing the operation of school facilities;
- Continue to comply with all state reports as required within established timeframes.

8. Findings

Twin Rivers Charter School continues to work towards providing a unique educational experience giving students access to multiple pathways for success. The school is designed for students who love the outdoors and prefer to learn by doing. Student learning is structured around the completion of conservation projects, field studies activities and outdoor recreation. Students rotate between outdoor field studies projects and classroom instruction.

Twin Rivers has made progress in several areas and continues to offer a unique educational experience for local students. The pandemic posed special difficulties for a school like Twin Rivers which prides itself on hands-on, project-based learning integrated with field study, and the staff and administration responded well to these challenges. But beyond those posed by the pandemic, when reflecting on what is now its fifth year of operation, Twin Rivers still faces challenges in their goal of providing hands-on, outdoor, experiential learning in intimate and supportive classrooms.

The supporting organization of the Northwest Youth Corp has a long history of demonstrated broad-based community support from a wide range of stakeholders. The 4J District would also like to continue supporting Twin Rivers in addressing the concerns detailed in this report to

create a sustainable charter school that provides a distinctive and high quality instructional program and that helps to improve the high school graduation rate.

Commendations

- Increase in five year completion rate to 100%
- The partnership with the Middle Fork Willamette Watershed Council continues to provide an authentic work project at Log Jam State Park allowing for integrated studies and skills development.
- Approval from ODE of the new CTE Natural Resources pathway
- Implementation of improved path-to-graduation tracking and support systems.
- Communication and contact with families in order to keep students engaged in school.

Recommendations

- Continue to increase enrollment by marketing the school program’s appeal and continuing to improve its academic performance and outcomes. In addition to allowing the school to offer increased staffing and programming, this will help the financial outlook which is critically important for it to remain viable.
- The School Improvement Plan should more clearly identify academic program goals that are set in measurable terms, particularly for Math and ELA. While this should include OSAS as one means of measuring progress, other formative assessments should be used and tracked to predict performance on summative measures that will, in turn, lead to improved graduation rates.
- Continue to develop an integrated curriculum that is tied to core content area standards.

Recommended Action

_____ Continuation of contract with an expectation of continued progress on the School Improvement Plan and the intervention ladder for improvement.

 X Continuation of contract, with an expectation of compliance on recommendations and/or requirements contained in this review.

_____ Termination of contract for the following reason(s)

Attachments : *Twin Rivers Fall Report 2020-21, Twin Rivers At-A-Glance 2020-21, Data Appendix=Twin Rivers*



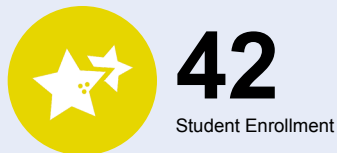
OREGON AT-A-GLANCE SCHOOL PROFILE

Twin Rivers Charter School

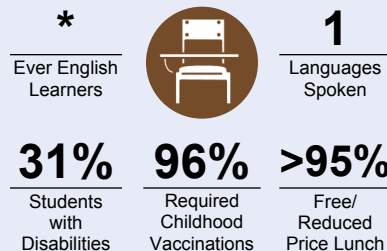
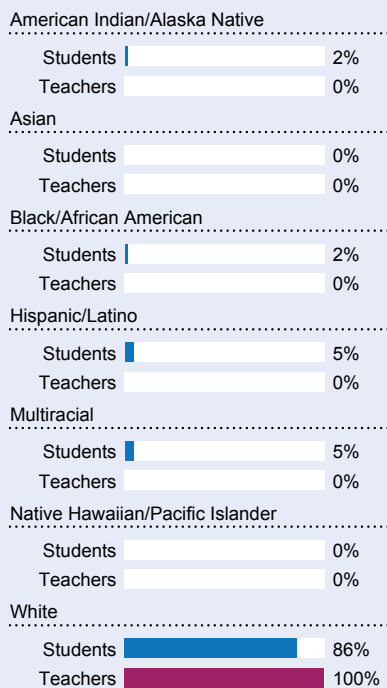
PRINCIPAL: Jay Breslow | GRADES: 8-12 | 2621 Augusta St, Eugene 97403 | 541-349-7511



Students We Serve



DEMOGRAPHICS



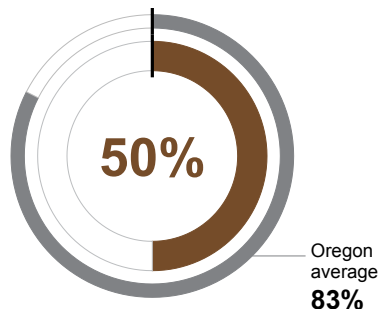
Special Note

The At-A-Glance School and District profiles tell a story about Oregon's schools and districts. The story is harder to tell this year as the COVID-19 pandemic significantly impacted our schools and the data we collect. As a result, statewide assessment and attendance data cannot be compared to prior years and are not shown here. We have included links to our website where you can view the 2020-21 statewide assessment and attendance data and read a detailed description of how these data were impacted. We're thankful for your partnership as we focus on care, connection and the creation of safe, inclusive and supportive learning environments.

Academic Success

ON-TIME GRADUATION

Students earning a diploma within four years. Cohort includes students who were first-time ninth graders in 2016-17 graduating in 2019-20.



School Environment

REGULAR ATTENDERS

Students who attended more than 90% of their enrolled school days.

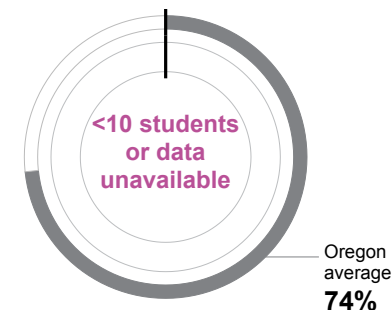
For 2020-21 Regular Attenders data please visit:

www.oregon.gov/ode/schools-and-districts/reportcards/reportcards/Pages/Regular-Attenders-2021.aspx

Academic Progress

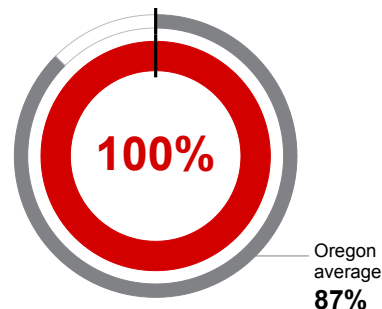
ON-TRACK TO GRADUATE

Students earning one-quarter of graduation credits in their 9th grade year.



FIVE-YEAR COMPLETION

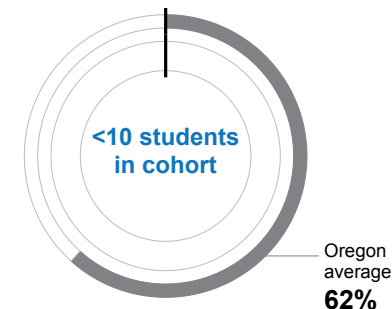
Students earning a high school diploma or GED within five years.



COLLEGE GOING

319

Students enrolling in a two or four year college within 16 months of completing high school in 2017-18. Data from the National Student Clearinghouse.



School Goals

*Information was not submitted for this section.

State Goals

The Oregon Department of Education is partnering with school districts and local communities to ensure a 90% on-time, four year graduation rate by 2025. To progress toward this goal, the state will prioritize efforts to improve attendance, provide a well-rounded education, invest in implementing culturally responsive practices, and promote continuous improvement to close opportunity and achievement gaps for historically and currently underserved students.

Safe & Welcoming Environment

*Information was not submitted for this section.



OREGON AT-A-GLANCE SCHOOL PROFILE CONTINUED

Twin Rivers Charter School

2020-21

Outcomes

Our Staff (rounded FTE)



2

Teachers



0

Educational assistants



0

Counselors/
Psychologists



76%

Average teacher retention rate



100%

% of licensed teachers with more than 3 years of experience



Yes

Same principal in the last 3 years

REGULAR ATTENDERS

American Indian/Alaska Native	
Asian	
Black/African American	
Hispanic/Latino	
Multiracial	
Native Hawaiian/Pacific Islander	
White	
Free/Reduced Price Lunch	
Ever English Learner	
Students with Disabilities	
Migrant	
Homeless	
Talented and Gifted	
Female	
Male	
Non-Binary	

ON-TRACK TO GRADUATE

<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
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<10 students or data unavailable
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<10 students or data unavailable

ON-TIME GRADUATION

<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
47%
54%
50%
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
<10 students or data unavailable
320
40%
Coming in 2022-23

About Our School

ADVANCED COURSEWORK

*Information was not submitted for this section.

CAREER & TECHNICAL EDUCATION

*Information was not submitted for this section.

EXTRACURRICULAR ACTIVITIES

*Information was not submitted for this section.

PARENT & COMMUNITY ENGAGEMENT

*Information was not submitted for this section.

CHARTER SCHOOL CONTRACT
Twin Rivers Charter School

THIS CONTRACT, dated this 1st day of July 1, 2019, is made and entered into by and between the **LANE COUNTY SCHOOL DISTRICT NO. 4J** ("District") and NORTHWEST YOUTH CORPS, and Oregon Non Profit Corporation, to operate **TWIN RIVERS CHARTER SCHOOL** ("Charter School").

RECITALS

WHEREAS:

A. The Oregon Legislature has enacted ORS Chapter 338 for certain purposes enumerated in that chapter.

B. On November 13, 2015, an initial application was submitted by the Charter School to the District for the formation of a public charter school to operate within the District. The application was reviewed by district staff and found to be incomplete in several areas. On January 29, 2016, Twin Rivers Charter School submitted a revised application. The District determined that the application ("Application") submitted by the Charter School was complete and complied with the requirements of ORS 338.

C. On March 16, 2016, the District Board approved the charter school application submitted by the organizers by the Charter School for an initial period of three years, contingent upon completion of a contract, on July 1, 2016, the District and the Charter School entered into a contract, which commenced upon July 1, 2016, and expired June 30, 2019.

D. On October 22, 2018, the Charter School submitted an application for renewal of the charter school contract. On January 23, 2019 the District Board approved a renewal of the contract for three years, expiring on June 30, 2022.

E. The Charter School is an established nonprofit organization under the laws of the State of Oregon, exempt under §501(c)(3) of the Internal Revenue Code and is not associated with a nonpublic sectarian school or a religious institution, or otherwise religiously based.

F. ORS Chapter 338 contemplates and the parties agree that this Contract between the Charter School and the District will constitute the full and complete agreement between the parties regarding the governance and operation of the Charter School. The Charter School and the District will agree annually to an updated list of goals, included in the School Improvement Plan.

G. The parties desire that the Charter School operate and conduct its affairs in accordance with the terms of the Contract, District Board Policy LBE and ORS Chapter 338.

NOW THEREFORE, in consideration of the foregoing Recitals and the mutual understanding, covenants and consideration herein described, the parties agree as follows:

AGREEMENT

1. **Grant of the Charter.**

The Charter School is granted, in accordance with ORS Chapter 338 and the terms and conditions of this Contract, a charter to operate the Charter School as described herein.

2. **Effective Date.**

This Contract shall commence effective July 1, 2019.

3. **Term and Renewal.**

3.1. **Term.** The Contract term will be three years, beginning on the effective date under Section 2, and expiring June 30, 2022.

3.2. **Renewal.** In the third year of the term, the Charter School may request renewal of the Contract. The renewal application will be processed according to the requirements of ORS 338.065(5), the District Charter School Contract Renewal Process, as directed by District Board Policy.

3.2.1. The request for an extension or renewal must be submitted to the District no later than October 31, 2021. The request will state the requested length of the extension or the renewal term.

3.2.2. The renewal decision will be based on the good faith evaluation by the District Board of whether the Charter School:

(a) Is performing in relation to representations made at the time this Contract was approved;

(b) Is in compliance with all applicable state and federal laws;

(c) Is in compliance with the existing Contract between the Charter School and the District and any other written agreements between the District Board and the Charter School;

(d) Has responded to requests or requirements made by the District in relation to annual reviews,

(e) is meeting or working toward meeting the student performance goals and agreements specified in the charter or any other written agreements between the District and the Charter School;

(f) Is fiscally stable and has maintained a sound financial management system; and

(g) Is in compliance with any renewal criteria specified in the Contract.

3.2.3 Assuming all requested materials are provided to the District in a timely manner, the District Board will make a renewal decision on or about February 1 of the third year of the Contract term.

4. **Grade Range, Educational Program, Curriculum, and Student Assessment.**

4.1. **Age and Grade Range.** The age requirements for students in any grade shall be the same as applicable state law, if any. The Charter School will provide instruction for students in grades seven (7) through twelve (12). The total number of full-time students allowed to be enrolled at the Charter School shall not exceed 100 except that the parties may agree to expand the limit based on success as shown in the annual audit and annual review.

4.1.1. Full-time enrollment will be measured in terms of average daily membership (ADM) as defined in state law, before the application of any additional weighting. ADM, for enrollment purposes only, will include all students enrolled in the Charter School regardless of district residency, as defined in ORS 338.

4.2. **Curriculum.**

4.2.1. The District agrees to waive its curricular requirements, to the extent permitted by state law, but subject to the implementation of the Charter School's instructional programs outlined in its Application, and as amended herein. The Charter School shall have the authority and responsibility of designing and implementing its educational program, subject to the conditions of this Contract, in a manner that is consistent with state law.

4.2.2. The educational program, pupil performance standards and curriculum designed and implemented by the Charter School shall meet or exceed any content standards adopted by the State of Oregon and shall be designed to enable each pupil to achieve such standards. The Charter School shall ensure that all students have access to the instructional program (core curriculum). The Charter School agrees to comply with all state requirements concerning academic content areas as defined in ORS 329.045.

4.2.3. The Charter School agrees to obtain prior approval from the District before making a fundamental change to the educational program outlined in its application. A fundamental change is defined as changing the core curriculum of the Charter School, changing the academic focus of the Charter School, or adopting a curriculum that does not meet district or state standards. The District may, at its sole discretion, approve or disapprove fundamental changes in the educational program.

4.2.4. The Charter School agrees to comply with all District credit requirements leading to a high school diploma, and State requirements and any amendments by the State thereof.

4.2.5. The Charter School Board will establish a written policy for resolving complaints against the Charter School, including complaints regarding curriculum, and the Charter School shall comply with such policy.

4.3. **Student Assessment.**

4.3.1. The Charter School will be in compliance with state and federal requirements for student assessments.

4.3.2. The Charter School will administer the Oregon statewide student assessments, which will be administered on the same schedule the District uses. If state law requires additional grades to be included, the Charter School will administer those assessments as

well. In addition, if requested by the District, off-year tests will also be given, using the same vendor as the District, provided that the District agrees to pay the expenses of such tests. If the Charter School requests the off-year tests, it will assume responsibility for the expense of such tests. If at any time the statewide assessments are no longer required by state law or state regulation, and if the District elects to administer an alternative test or assessment, then the Charter School will administer such alternative test or assessment for its students in the same grades as required District-wide, using the same vendor as the District, provided the District agrees to pay the expenses of such tests. Statewide test scores and the percent of children meeting or exceeding benchmarks will be reported for all students. The Charter School will encourage student participation in the statewide assessments

4.3.3 The Charter School shall provide the technology hardware and network infrastructure required to conduct the Oregon student assessments online and report the data to the district.

4.4. **Records.** The Charter School shall comply with all applicable federal and state laws concerning the maintenance, retention and disclosure of student records, including, without limitation, the Oregon Public Records Law. The Charter School shall cooperate with the District by providing any reports or records to the District that the parties mutually agree are necessary to meet the District's reporting obligations to the Oregon Department of Education or the U.S. Department of Education. The Charter School shall provide any reports or records to the District that the District deems necessary to meet the District's legal requirements under the IDEA or Section 504 or state laws governing students with disabilities. The records could include but are not limited to cumulative files, special education files, working files, student files, teacher files, behavioral files, emails, text messages and any other record related to the child, regardless of location or form. The District shall provide the Charter School with a list of records and information it believes are required for the District to meet its state reporting requirements; and the parties will agree on the scope and form of such records and information and when to provide it. The Charter School will work with the District to meet the District's requirements, and the Charter School recognizes that it has the responsibility for the input of such data into District or state computer systems. The District shall be responsible for licensing and installing systems and for training Charter School staff on the use of these systems, at no cost to the Charter School. All records established and maintained in the operations of the Charter School shall be open to inspection by the District. Should the Charter School close, all student educational records of the charter will be transferred to the District's administrative office.

4.5. **Nonreligious and Nondiscrimination.** In compliance with ORS 338.035(8), the Charter School shall not be affiliated with a nonpublic sectarian school or a religious institution. In compliance with ORS 338.115(4), the Charter School shall not violate the Establishment Clause of the First Amendment to the United States Constitution or Section 5, Article I of the Oregon Constitution, or be religion based. In compliance with ORS 659.850, no person of the Charter School shall be subjected to discrimination on the basis of age, disability, national origin, race, color, marital status, religion, sexual orientation, gender identity or sex. In compliance with ORS 338.125(2), the Charter School shall not limit student enrollment based on race, religion, sex, sexual orientation, ethnicity, national origin, disability, the terms of an individualized education program, income level, proficiency in the English language or athletic ability, but the Charter School may limit admission to students within a given grade level.

4.6. **Open Enrollment.**

4.6.1. **Voluntary Enrollment; Who is Eligible.** Student enrollment in the Charter School will be voluntary. All students who reside in the district are eligible for enrollment if space is available. Students who do not reside in the district are eligible for enrollment if space is available. Other than the preferences allowed by law (see Section 4.6.4) and any waivers approved by the State Board of Education, there will be no criteria for selection of students. A student will be deemed admitted to and enrolled in the Charter School when the student's application has been unconditionally accepted by the Charter School following completion of a phase of the enrollment process described below and after conditions to such acceptance have been satisfied.

4.6.2. **Phased Enrollments.** The Charter School shall be allowed to conduct a multi-phase enrollment process. At the election of the Charter School each year, there may be a series of open enrollments, provided the process conforms to this Contract. Each year, the Charter School will set deadlines by which such applications must be received for each phase of the enrollment process. These deadlines may change from year to year at the discretion of the Charter School. The Charter School board will approve any forms and policies that may otherwise be needed to govern the enrollment process, and may change those from time to time as they determine what works best.

4.6.3. **Application Process; Enrollment Process; Priorities.** On a date set by the Charter School board, prospective students may apply for admission to the Charter School for the school year that begins the following September. For the first phase of the enrollment process, if the number of applications received by the deadline for the first phase is less than or equal to the maximum number of students allowed, then all the applications will be accepted (including applications from nonresidents).

If the number of applications received is greater than the maximum number of students allowed, then the Charter School will conduct an equitable lottery, in a manner determined by the Charter School and consistent with state law, to admit the maximum allowed number of students and to create a waiting list for subsequent admission should a space become available at a later date. Order of priority on the waiting list also will be determined through the lottery process. As provided in ORS 338.125, the Charter School may give admissions preference to (1) students who were enrolled in the Charter School in the prior year; (2) applicants who have siblings who are presently enrolled in the Charter School and who were enrolled in the Charter School in the prior year. District residents shall have priority for admission into the Charter School and shall be allowed to fill all enrollment slots in the Charter School. The Charter School must comply with the provisions of ORS 339.115, Admission of Students.

4.6.4 **Admission of Nonresident Students.** As required by ORS 338.125(5), if the Charter School admits a nonresident student, the Charter School will provide written notice of the student's enrollment to the District within 10 days. The written notice will include the contact information of the student's parent or guardian. Within 10 days of receiving such notice, the District shall provide to student's parent or guardian written information about District's responsibility to identify, locate and evaluate students to determine which students may need special education and related services and the methods by which District may be contacted to answer questions or provide information related to special education and

related services. If the nonresident student withdraws for any reason other than graduation, the Charter School will provide written notice to the District within 10 days. The written notice will contain the contact information for the student's parent or guardian.

4.7. **Minimum Enrollment.** The minimum enrollment for each school year shall be 25 full-time students. The District may terminate this Contract if student enrollment in the Charter School falls under 25 students during any school year, as provided in ORS Chapter 338. For purposes of this Contract full-time student means a student who is receiving more than one-half of his or her instructional program at the Charter School.

4.8. **Dual Enrollment.** Unless specified in an IEP or as required by ORS 339.460 (interscholastic activities) or other law, the Charter School shall not permit a Charter School student to attend on a full-time or part-time basis, both the Charter School and another public school, another public charter school (including on-line charter schools), or a non-public school without prior approval of the District. If the Charter School becomes aware that any student at the Charter School is enrolled and attending another public school, another public charter school, or a non-public school on such a full-time basis or part-time basis, the Charter School will notify the District and will request that the parent of such student take appropriate action to reduce the student's full-time enrollment and attendance to one school.

4.9. **Student Attendance, Conduct and Discipline.** The Charter School shall maintain current and accurate enrollment data and daily records of student attendance and shall provide these data to the District through the District's Student Information System. (Refer to Section 6.2 of this Contract for detail.) The Charter School shall maintain a system of uniform student discipline and shall notify its students of the students' rights and responsibilities as provided in Charter School policy. The Charter School board may amend its policies from time to time as provided in Section 10.4. The Charter School shall notify the District immediately upon a student being expelled from the Charter School. The Charter School and the District shall extend full faith and credit to the suspension and expulsion of a student of the other, unless both parties agree in writing to a variance from this requirement.

4.9.1. The Charter School shall comply with all IDEA and 504 disciplinary requirements. For students with Individualized Education Programs, the Charter School shall notify the District special education representative of all in-school or out-of-school suspensions exceeding five days. The Charter School will supply necessary discipline data and fully participate in manifestation determination meetings conducted by the District representative for students with IEPs prior to the 10th day of removal. The Charter School shall follow 504 guidelines in conducting manifestation determination meetings for students with 504 plans.

4.10. **Education of Students with Disabilities.** The District and Charter School shall comply with all District policies and regulations and the requirements of federal and state laws concerning the education of children under the Individual with Disabilities Education Act ("IDEA"). Compliance by the Charter School includes, but is not limited to, the following:

4.10.1. The Charter School shall comply with all District policies regarding discipline of special education students.

4.10.2. The Charter School will admit students without regard to their status as special education students or the terms of their individualized education program (IEP).

4.10.3. The Charter School will immediately notify appropriate District personnel when the Charter School a student who is currently identified as a special education student or may need special education and related services. If, after a student is enrolled in and attending the Charter School, the Charter School suspects a student may be eligible for special education and related services under IDEA (Child Find), the Charter School shall promptly notify the District, and cooperate with the District if a Charter School student may need evaluation to determine eligibility for special education. Any student referred for a special education evaluation shall remain enrolled at the Charter School unless an IEP team determines that the Charter School cannot meet the student's level of support (placement).

4.10.4. The Individual Education Program (IEP) team is determined by federal and state law. The Charter School will have at least one certified classroom teacher of each enrolled special education student or serve on the IEP team. The IEP, eligibility or placement team must include a District representative and appropriate District specialists.

4.10.5. The student's IEP team will determine the appropriate educational program and placement for the student, whether in or out of the Charter School. The Charter School shall abide by the IEP team's decisions and implement the IEP as written. The Charter School shall not change the student's IEP, placement or eligibility without IEP team action.

4.10.6. The District will determine which services are best delivered by District employees. The Charter School will work closely with District staff to assist in the effective delivery of the services, including implementing all accommodations, and/or modifications specified on the student's IEP. The Charter School will educate and provide special education services to students with disabilities in the least restrictive environment possible. The Charter School will ensure that its staff has received special training when necessary for the delivery of special education services. District will provide Charter School with access to its trainings related to effective implementation of IDEA. In the event that the District contracts with the Charter School to provide special education services, the special education services will be funded as described in Section 6.2.3.

4.10.7. The District has the discretion to determine which specialized programs will be offered on site at the Charter School site.

4.10.8. Special education transportation will only be provided to a Charter School special education student if it is listed as a related service on the Charter School student's IEP. For students who reside outside of the district, special education transportation will be provided on an existing special education route within the 4J boundary to and from the charter school.

4.10.9. The Charter School shall provide substitutes for the Charter School staff who are required to attend IEP meetings or other meetings related to a Charter School special education student during the instructional day at the Charter School expense. The District shall pay the expense of the attendance of the Charter School staff attending the meeting during the instructional day.

4.11. **Section 504.** The Charter School shall comply with Section 504 of the Rehabilitation Act, which prohibits discrimination based on disability. If the Charter School does not suspect that

a student has a disability under the IDEA, but suspects that the student has a physical or mental impairment that substantially limits a major life activity, the Charter School is responsible for providing an assessment of the student. If the student is a “504 only” student, the Charter School is responsible for developing and implementing the 504 student accommodation plan. The Charter School may access the District’s 504 training opportunities. The Charter School shall:

- 4.11.1. Adopt and implement procedures for ensuring the school complies with Section 504, including the provision of a knowledgeable 504 team to make decisions about 504 plans. The team must include someone who is knowledgeable about the student, the evaluation data and accommodation options. The Charter School will reevaluate each student’s 504 plan at least annually.
- 4.11.2. Place 504 documents in the student’s educational record. The Charter School shall ensure accurate data including the 504 plan to appropriate District personnel to update Synergy. The District is not responsible for approving or reviewing the Charter School’s 504 plans, but it will add an alert in the student’s Synergy record.
- 4.11.3. Designate a building 504 coordinator; periodically check 504 reports for accuracy; participate in District training on 504 implementation; act as 504 case manager for Charter School students; serve as a point of contact at the school for questions about 504; provide information to employees, students and parents about 504 procedures and supports.
- 4.11.4. Provide grievance procedures as required by law.
- 4.11.5. Provide notices of nondiscrimination and notice of the Charter School’s 504 Coordinator, how to contact the Coordinator, the grievance procedures, and the statement of nondiscrimination. These notices are to be included in student/ parent handbooks and on the school website.

4.12. **Student Welfare and Safety.**

- 4.12.1. The Charter School shall comply with all applicable state and federal laws concerning student welfare, safety and health, including, without limitation, the reporting of child abuse, accident prevention and disaster response, and any local, state or federal regulations governing the operation of school facilities.
- 4.12.2. The Charter School is responsible for the reporting of sexual conduct, child abuse and neglect in accordance with state and federal law.
- 4.12.3. The Charter School shall immediately inform the District Liaison of any report regarding sexual conduct, child abuse and/or neglect.
- 4.12.4. The Charter School shall comply with state and federal law relating to drug administration to students.
- 4.12.5. The Charter School shall comply with OAR 548-020-0041, the Teacher Standards and Practices Commission requirements that the chief administrator report certain acts of gross neglect of duty by licensed staff.

4.13. **School Year; School Day; Hours of Operation.** The Charter School may be flexible in its calendar and in the scheduling of its daily activities, provided it conforms to any requirements of state law. However, the Charter School anticipates that its annual calendar will generally match the calendar of the District, and the Charter School may maintain a typical nine-month school year for its regular academic program. The number of instructional hours during each school year will comply with requirements of state law.

4.14. **Alternative Education Model.** Subject to applicable state law, federal law, and the terms of this Contract, the Charter School shall be allowed to promote and implement learning situations that are flexible with regard to environment, time, structure and pedagogy. If the Charter School determines to send a student to an alternative education program, the Charter School shall pay the full cost of such program. All such placements shall be approved in advance by the District.

4.15. **Interscholastic Activities**

4.15.1. As provided by ORS 339.460 and OAR 581-026-0700 to 581-026-0710, students enrolled in the Charter School may participate in interscholastic activities in the district in which they reside when certain requirements are met, the District may charge a fee for each such student. "Interscholastic activities" means those activities as defined in OAR 581-026-0005. The Charter School will pay the District five percent (5%) of the District's General Purpose Grant per ADMw as calculated under ORS 327.013, per fiscal year for each student who participates in one or more interscholastic activities. This amount will be due to the District by October 1 for fall activities, December 15 for winter activities and March 15 for spring activities.

4.15.2. The Charter School will also pay an additional five percent (5%) of the district's General Purpose Grant per ADMw as calculated under ORS 327.013 per course for each student participating in a course for credit towards high school graduation that is required for participation in the interscholastic activity. This amount will be paid to the District no later than thirty (30) days following the beginning of a grading period.

4.15.3. Charter School will provide information to the District that is necessary to determine a student's initial and ongoing eligibility. This may include attendance, disciplinary and academic records related to any requirements for participation in the interscholastic activity.

4.15.4. Charter School represents that it does not offer any interscholastic activities as defined in OAR 581-026-0005. Should Charter School offer interscholastic activities in the future, it will provide written notice to District.

5. **School Improvement Plan, Procedures for Corrective Action.**

5.1. The Charter School shall complete and submit to the District a School Improvement Plan by October 1 in each year of the Contract. The School Improvement Plan shall include student performance data, financial data, improvement goals, an action plan and a procedure for evaluating the Charter School's progress for meeting its goals and action plans. The School Improvement Plan will be updated annually, and reviewed and approved by the District as a part of the District's annual review of the Charter School.

5.2. As provided in OAR 581-026-0100(2)(c)-(d), the School Improvement Plan shall

establish the performance standards under which the Charter will be evaluated. It will include objective and verifiable measures of student achievement as the primary measure of school quality, and it shall define the sources of academic and other data that will form the evidence base for ongoing and renewal evaluation.

5.3. As provided in OAR 581-026-0100(2)(f), the Charter's goals shall be specific in nature and shall include clear, measurable performance standards so that the District and the Charter can assess the effectiveness of the Charter's mission-specific performance measure and metrics that credibly demonstrate the Charter's success in fulfilling its mission and serving its students.

5.4. If the Charter School fails to meet any performance goal set forth in its Plan for two consecutive years, a corrective action plan will be initiated.

5.4.1. The Charter School shall develop a detailed, specific plan to address the underperforming area(s), based on best practice, which will include a relevant professional development plan. The district will approve the plan.

5.4.2. The Charter will demonstrate progressive improvement on the corrective action plan, working with District staff to determine reasonable measures of assessment.

If, after these steps are completed and reasonable goals (as set with the Charter program director and District staff) are not met within an additional year from when the corrective action plan is developed, the District may begin the process of terminating the Charter School's operation as a public charter school under Section 8.6.1.a of this Contract.

6. **Financial Matters, Funding, Annual Budgets, Annual Audit.**

6.1. **No Tuition, Fees.** The Charter School will not charge tuition to students, except as may be allowed under ORS 339.155 or other applicable law. As noted in ORS 338.115, the following laws shall apply to the Charter School: ORS 339.141, ORS 339.147, and ORS 339.155. In accordance with state law, the Charter School may charge reasonable fees for the processing of applications, instructional materials, after-school programs, and student activities, those items described in ORS 339.155 and other items where not prohibited by applicable law. The Charter School shall waive all fees for indigent students in accordance with applicable federal and state law.

6.2. **Annual Funding.**

6.2.1. **Student Enrollment, Attendance Records.** In addition to the requirements of Section 4.9, the Charter School shall identify and count, and keep accurate records of, its number of enrolled students and their days present and absent; attendance; special education students; students eligible for and enrolled in an English as a Second Language program under ORS 336.079; and other data required in order to calculate average daily membership, weighted average daily membership (ADMw), and related terms necessary to determine funding under state law, particularly ORS 338.155 and 327.013.

6.2.2. **Calculating ADMw and Funding.**

(a) For each school year, the District shall provide funding to the Charter School in accordance with ORS 338.155(2), as that formula may be changed from time to

time, subject to any modifications made by the parties in this Contract. Until the law is changed or the parties otherwise agree by amendment of this Contract, the funding shall be the sum of the following subparagraphs (b) and (c).

(b) Funding related to elementary and middle school students shall be the product of (i) the District's "Charter Schools Rate (ORS 338.155); multiplied by (ii) the Charter School ADMw for elementary and middle school students (grades K-8); multiplied by (iii) 80%, and for high school students, multiplied by 95 %.

(c) State School Fund Grant payments by the District to the Charter School from July through April will be based on ADM projected by the Charter School as of November 15 in each year of the contract, as required below in Section 6.2.5. ADM will then be weighted according to the District's Adjusted Poverty Factor, by dividing the District's weighting for Students in Poverty by the District 's ADMr and multiplying that percentage by the Charter School ADMr.

(d) In May, State School Fund Grant payments by the District to the Charter School will be based on ADM projected by the District. This calculation will represent actual second quarter ADM for the Charter School, multiplied by the average of the difference in Charter School ADM from December to June for the two prior years in accordance with ORS 327.099.

(e) Adjustments to State School Fund payments by the District to the Charter School, to reflect final, actual ADMw and state resources, will be made in May of the subsequent year in accordance with ORS 327.101.

(f) In accordance with ORS 338.155(8), the District will send State School Fund Grant payments to the Charter School within 10 days after receiving payments from the State School Fund.

(g) In the event that the District terminates or does not renew the Contract with the Charter School, the final adjustment to the State School Fund payment by the District to the Charter School will be made in the last payment that is required by the terms of this Contract.

6.2.3. The funds from the Oregon Department of Education representing the Average Daily Membership weighted (ADMw) for special education for Charter School special education students shall be retained by the District.

6.2.4. **Title I.** The District shall provide to Charter School the appropriate Title I funds, if determined eligible by the District, using the same formula and allocation procedures as it does for District schools. The use of Title I funds shall be governed by federal regulations and District oversight.

6.2.5. **District Fees.** The District may charge fees to the Charter School to provide administrative and support services that are mutually agreed upon by the District and the Charter School on the basis of actual District cost of services. The District shall use the direct method, rather than the indirect method, of charging the District's grant administration for those grants administered by the District.

6.2.6. **Interscholastic Activities and Course Fees.** Fees for student participation in interscholastic activities, and any credit courses towards high school graduation required for such participation shall be as provided in Section 4.15 – Interscholastic Activities. Student participation in any other course shall be mutually agreed upon, and tuition paid by the Charter School based on the prorated amount of the annual tuition charged by the District for nonresident students.

6.2.7. **Reports to District.** The Charter School shall provide the District with current student data as required in Sections 6.2.1 to 6.2.3, for each school year, through the District's Student Information System. The Charter School shall provide three-year enrollment and ADMr projections, not to exceed 100 students as described in Section 4.1 to the District by November 15 of each year of the Contract. Nothing in this section shall limit the District's right to require additional relevant reports as necessary for the District to meet its duties imposed by law.

6.2.8. **End of State Funding.** The financial commitment on the part of the District contained in this Contract is subject to annual appropriation by the State of Oregon, and the District has no obligation to fund Charter School operations if State funding does not occur.

6.3. **Budgets, Financial and Cash Flow Projections: Financial Reporting.**

6.3.1. On or before January 31 of each year of the charter contract, the Charter School shall submit to the District its proposed budget for the following school year and three-year financial and cash flow projections, so that the District can review them as part of its consideration of the Charter School's financial stability. Annual budgets must be revised by October 15 to reflect actual state funding and enrollment levels for the year. The Charter School shall be responsible for all costs associated with school operations, including the costs of subcontracting for goods and services, except as expressly provided in this Contract.

6.3.2. The Charter School must provide to the District a balance sheet, a statement of revenues and expenditures for the quarter ended, a statement of revenues and expenditures year-to-date, and a Budget Projection Summary in a format provided by the District. Financial reports must be provided on a quarterly basis, by the 30th day of October, January, April and July of each year of the contract. Financial reports must show the results of all operations and transactions affecting the financial status of the Charter School and reflect all funds, including grants, with separate reports for each fund. The District reserves the right to request additional financial reports and projections on an as-needed basis.

6.4. **Fiscal Agent.** The Charter School shall act as its own fiscal agent.

6.5. **Fiscal Year.** The fiscal year of the Charter School shall begin on July 1 of each year and end on June 30 of the subsequent year.

6.6. **Financial Records, Audits and Accounting Reports.** The Charter School shall maintain and retain appropriate financial records in accordance with all applicable federal and state laws. In accordance with ORS 338.095(2), in each year of the charter contract, the Charter School shall have a fiscal year-end audit of the accounts of the Charter School. The audit shall

be prepared in accordance with the Municipal Audit Law, ORS 297.405 to 297.555 and 297.990 in the governmental model and conducted by an auditor licensed to perform municipal audits. The Charter School shall submit the fiscal year-end audit to the District by October 15th, of each year. The fiscal year-end audit shall also be forwarded by the Charter School to the State Board of Education and the Department of Education.

6.7. **Financial Management.** The Charter School, through its Board of Directors, shall be fiscally responsible for its own operations within the limitations of any funding provided by the District and other revenue derived by the Charter School, and shall maintain a sound financial management system, as required in ORS 338.065.

6.7.1. The Charter School must prepare its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) and shall comply in all instances with applicable governmental accounting and reporting requirements.

6.7.2. The Charter School must maintain and implement sound financial practices as defined by law and administrative rule. At a minimum, the practices must include:

(a) Procedures reflecting cash management, investment practices and financial reporting;

(b) Balance sheets reflecting a summary the Charter School's assets and liabilities; and

(c) Segregation of duties of those providing reports.

6.8. **Other Sources of Funds for Charter School; Fund Raising.** In addition to the funding under Section 6.2, the Charter School may accept gifts, donations, grants and loans, including those described in ORS 338.155(9).

6.8.1. The Charter School shall comply with all state and federal laws regarding reporting of charitable contributions. The Charter School shall record all gifts, donations, loans, and grants in the financial records required in Section 6.6.

6.8.2. As provided in ORS 338.125(10), the Charter School may conduct fund-raising activities, but shall not require a student to participate in fund-raising activities as a condition of admission to the Charter School.

7. **Building and Facilities.** The Charter School shall have the responsibility for its buildings and facilities unless otherwise agreed to in a lease.

8. **Governance and Operation.**

8.1. **Corporate Status; Governing Board.**

8.1.1. The Charter School will remain an Oregon nonprofit corporation throughout the term of this Contract (including extensions and renewals). The Charter School will conduct operations as set forth in this Contract and in accordance with the Charter School's Bylaws.

8.1.2. The Charter School shall operate in accordance with its Articles of Incorporation and Bylaws. If the Charter School makes any changes to its Articles of Incorporation or Bylaws, within thirty (30) days thereafter it will give copies of the changes to the District. If the District believes that any such changes violate either this Contract or state or federal law, it will so notify the Charter School. If the Charter School agrees, it will make necessary changes to the Articles or Bylaws to conform to this Contract or the applicable law; if the parties do not agree, the matter will be resolved under dispute provisions of this Contract.

8.1.3. The size of the Board may vary from time to time, in accordance with the Bylaws and applicable law. The Board may elect Board members who are parents of Charter School students or other individuals providing support to the Charter School.

8.2. **Public Meetings and Public Records.** The Charter School and its Board of Directors, when acting as the Governing Body of the Charter School, will be subject to the provisions of the Oregon Public Meetings Law, ORS 192.610 to 192.690, and Oregon Public Records Law, ORS 192.410 to 192.505.

8.3. **Operational Powers and Responsibilities.** Subject to applicable federal and state laws and any restrictions in this Contract, the Charter School shall have the authority to exercise independently all powers granted to nonprofit corporations and charter schools under Oregon law. The Board will have overall responsibility for the Charter School, including adopting goals and policies, ensuring compliance with applicable laws and this Contract, overseeing financial management, assessing performance, and hiring and overseeing the school's employees. In accordance with the goals, policies and directives adopted by the Board, the Charter School Board will oversee day-to-day operations, including financial, operational, personnel, and disciplinary functions.

8.4. **Third-Party Contracts; Contracts with District.** The Charter School shall not enter into any contract for comprehensive school management services to be performed in substantial part by an entity not a party to this Contract without prior District approval. The parties may elect to enter into additional agreements between them including, without limitation, agreements whereby the District will provide certain services to the Charter School.

8.5. **Annual Report and Review.**

8.5.1. The Charter School will submit an annual report to the District and to the State Board of Education in accordance with ORS 338.095(2) on the performance of the Charter School and its students. This report will include information necessary to make a determination of compliance with the requirements of ORS Chapter 338, including the following:

- (a) Summary data on the progress toward meeting its academic goals and objectives, such as the assessment information described in Section 4.3.
- (b) Attendance and student discipline information.
- (c) Parental involvement and surveys results relating to student and parental satisfaction.

- (d) The audit required under Section 6.6.
- (e) Evidence of insurance policies required under Section 10.1.
- (f) Evidence of compliance with Section 9.1 on Staff Qualifications.
- (g) New policies adopted by the Charter School Board that have not previously been given to the District and an outline of new policies, if any, that the Board intends to consider adopting in the following school year.
- (h) Evidence of compliance with Section 6.7 on Financial Management.
- (i) Other information as requested by the District and in accordance with state and federal requirements.

8.5.2. The specific contents of the report may change from time to time as the parties consider which types of data and measurements are most useful.

8.5.3. The District will conduct an annual review of Charter School performance which includes a site visit and an evaluation of the annual report submitted by the Charter School.

8.5.4. In addition to any required reports under this Contract, in furtherance of the District's oversight requirements under the law and this Contract, the Charter School will produce for inspection any documents or information requested by the District within 10 days of that request.

8.6. Termination.

8.6.1. To the extent allowed by ORS Chapter 338, the District may revoke the charter and terminate this Contract on any of the following grounds:

- (a) Violation of or failure to meet and sustain any terms of this Contract.
- (b) Failure to meet the requirements for student performance stated in this Contract.
- (c) Failure to correct any violation of a federal or state law that is described in ORS 338.115.
- (d) Failure to maintain insurance as required by this Contract.
- (e) Failure to maintain financial stability.
- (f) Failure to maintain, for one or more consecutive years, a sound financial management system.
- (g) Endangerment of the health or safety of students.

8.6.2. Before executing the obligations and rights of termination in the manner

described by ORS 338.105, the parties agree to first make a good faith attempt to resolve any dispute otherwise leading to termination in the following manner.

(a) The party with a concern about the other party's compliance with the Contract will notify the other party in writing of the concern.

(b) The responding party shall submit a written response to the concern within fifteen (15) days of the receipt of the notice of concern.

(c) If the parties are unable to agree in good faith on a resolution of the concern within fifteen (15) days of the response to the notice of concern, the termination provisions contained in ORS 338.105 may proceed.

(d) The time frames set forth in sections (b) and (c) of this section may be extended by mutual agreement of the parties.

8.6.3. In executing the obligations and rights of termination under ORS 338.105 for any of the reasons stated in Section 8.6.1(a) through 8.6.1(f), the District shall provide sixty (60) days prior written notice of its intent to terminate this Contract. The notice will state the grounds for termination and will be delivered to the business office of the Charter School.

(a) The Charter School may request a hearing from the District Board on the termination of the Contract. The request shall be in writing and delivered to the superintendent's office of the District. The District shall hold a hearing within 30 days of receiving the request. In order to conduct this hearing prior to the intended date of termination, the Charter School shall provide its request for a hearing more than 30 days before the anticipated date of termination.

(b) At the hearing, the Charter School may respond to the allegations in the District's written notification by offering documentary evidence and oral argument. The District bears the burden of proving the allegations in the written notification by a preponderance of the evidence. The Charter School has the burden of proof for any affirmative defense to the allegations by a preponderance of the evidence. The District Board shall make its decision at a public meeting. The District Board's decision may only be appealed to the State Board of Education according to ORS 338.105.

8.6.4. The dispute resolution process in Section 8.6.2 shall not be required prior to the exercise of any contractual right of either party under this Contract, except the right of termination under Section 8.6.3. If mutually agreed upon, the parties may use mediation services to resolve any disputes that may arise under this Contract; provided, however, that the termination of this Contract shall at all times remain subject to the provisions above.

8.6.5. The District reserves the right, without exhausting the procedures in Sections 8.6.2 and 8.6.3, to terminate the Contract immediately and close the Charter School for the endangerment of the health and safety of students, per Section 8.6.1(g) and ORS Chapter 338. If the Charter School is closed due to health or safety concerns, it may request a hearing by the Board of Directors, and the District shall provide the Charter School with the opportunity for a hearing on the termination within ten (10) days of receiving the

request.

8.6.6. The Charter School may only terminate the Contract, dissolve or close the Charter School at the end of a semester. The Charter School shall notify the District in writing at least 180 days prior to the proposed effective date of termination, dissolution or closure of the Charter School.

9. **Employment Matters.**

9.1. **Staff Qualifications.** The administrator of the Charter School shall be licensed or registered to administer by the Teacher Standards and Practices Commission. At least one-half of the total full-time equivalent (FTE) teaching and administrative staff of the Charter School and all its subcontractors shall be licensed in accordance with ORS 342.125. For any individual hired as a teacher in the Charter School, the Charter School shall provide the District with evidence of certification or other qualification within 60 days after the individual's initial date of hire.

9.1.1. The Charter School must provide the District with evidence of fingerprinting and background checks as confirmed by the Oregon Department of Education within 60 days of the individual's initial date of hire.

9.1.2. All teachers and paraprofessionals employed by the Charter School shall also comply with the highly qualified requirements for licensed and classified staff members as required by state and federal law.

9.2. **The Charter School as the Employer.** All provisions of this Section 9 of this Contract are subject to state and federal laws and applicable collective bargaining agreements, if any. The District shall not be the employer of any employees of the Charter School. The Charter School will be the employer of the staff at the Charter School. The Charter School will control the selection of employees.

9.3. **Staff Hiring.**

9.3.1. The Charter School's governing board, in its sole discretion, has complete authority to hire, evaluate, promote, discipline, supervise, and terminate Charter School employees, and to set all terms and conditions of employment, including all decisions regarding compensation and benefits. The Charter School will be responsible for providing substitutes for all Charter School teachers.

9.3.2. For any employee of the District who chooses to work for the Charter School, any leave of absence from the District will be governed by ORS 338.135.

9.3.3. Licensed and classified staff and other employees of the Charter School will not be included in the District's respective bargaining units. Employee membership in a labor organization and collective bargaining shall be governed by ORS 338.135.

9.3.4. The Charter School shall participate in the Public Employees Retirement System to the extent required by law.

9.4. **Employee Records.** The Charter School shall be responsible for requiring its

subcontractors to establish and maintain personnel records for its employees, and for the maintenance, retention and disclosure of employee records, all in compliance with all applicable federal and state laws, and the right of the District to inspect such records. The Charter School and its subcontractors shall meet any and all reporting obligations to the Teacher Standards and Practices Commission ("TSPC") regarding its employees.

9.5. **Criminal Records Checks.** ORS 181A.195, 338.115(1)(h), 326.603, 326.607, 342.223, and 342.232 (relating to criminal records checks), shall apply to the Charter School. Neither the Charter School nor its subcontractors, if any, shall knowingly employ an individual or allow an individual to have unsupervised access with a student, for whom a criminal background investigation has not been initiated or who has been convicted of an offense that would preclude that individual from working in a public school in Oregon. No later than October 15th of each school year that the Charter School is in operation under this Contract, the Charter School shall provide to the District a list containing the names and job positions of all employees of the Charter School and its subcontractors. Such list shall also indicate for each employee the date of initiation of the criminal background investigation required by Oregon law.

9.6. **Employment Nondiscrimination Policy.** The Charter School will maintain in effect the Charter School's employment nondiscrimination policy and its complaint procedure.

10. **Insurance and Legal Liabilities.**

10.1. **Insurance.**

10.1.1. The Charter School shall, at its own expense, secure and retain and provide proof of the following insurance and in the amounts not less than those set forth below:

(a) Property insurance, as required under the lease or other agreement for the facility where the Charter School is located.

(b) Commercial and general liability insurance, \$2,000,000 combined single limit per occurrence/\$3,000,000 general annual aggregate.

(c) Automobile liability insurance (if the Charter School owns any vehicles), \$1,000,000.

(d) Workers' compensation insurance as required by the State of Oregon.

(e) Employee Dishonesty Insurance, \$100,000.

(f) Child abuse and molestation, \$1,000,000.

10.1.2. As part of its annual report under Section 8.5, and at any time thereafter upon request of the District, the Charter School shall provide the District with certificates of insurance or other satisfactory proof evidencing coverage in the types and amounts set forth herein. All such insurance policies shall contain a provision requiring notice to the District, at least 30 days in advance, of any material change, non-renewal or termination to the attention of the Superintendent of the District.

10.2. **Compliance with Laws; Non-Exemption from Certain Laws.** The Charter School will comply with all applicable federal, state, and local laws and regulations (including Oregon Administrative Rules developed by the Oregon Department of Education regarding charter schools). As provided in ORS 338.115(1), although statutes and rules that apply to school district boards, school districts or other public schools shall generally not apply to the Charter School, the following laws shall apply to the Charter School:

- (a) Federal law;
- (b) ORS 30.260 to 30.300 (tort claims);
- (c) ORS 192.410 to 192.505 (public records law);
- (d) ORS 192.610 to 192.690 (public meetings law);
- (e) ORS chapters 279A, 2798 and 279C (Public Contracting Code);
- (f) ORS 297.405 to 297.555 and 297.990 (Municipal Audit Law);
- (g) ORS 326.565, 326.575 and 326.580 (student records)
- (h) ORS 181A.195, 326.603, 326.607, 342.223 and 342.232 (criminal records checks);
- (i) ORS 329.045 (Academic Content Standards and Instruction);
- (j) ORS 329.451 (high school diploma, modified diploma, extended diploma and alternative certificate);
- (k) ORS 329.496 (physical education);
- (l) The statewide assessment system developed by the Department of Education for mathematics, science and English under ORS 329.485(2);
- (m) ORS 337.150 (Textbooks);
- (n) ORS 336.840 (use of personal electronic devices);
- (o) ORS 339.119 (consideration for educational services);
- (p) ORS 339.141, 339.147 and 339.155 (tuition and fees);
- (q) ORS 339.250(9) (prohibition of infliction of corporal punishment);
- (r) ORS 339.326 (notice concerning students subject to juvenile court petitions);
- (s) ORS 339.370, 339.372, 339.388 and 339.400 (reporting of child abuse and sexual conduct and training on prevention and identification of abuse and sexual conduct);
- (t) ORS 342.856 (core teaching standards);
- (u) ORS Chapter 657 (Employment Department Law);
- (v) ORS 659.850, 659.855 and 659.860 (discrimination);
- (w) Any statute or rule that establishes requirements for instructional time provided by a school during each day or during a year;
- (x) Statutes and rules that expressly apply to public charter schools;
- (y) Statutes and rules that apply to a special government body, as defined in ORS 174.117, or a public body, as defined in ORS 174.109
- (z) Health and safety statutes and rules;
- (aa) Any statute or rule that is listed in the charter; and
- (bb) ORS Chapter 338.

10.3. **Waiver.** As provided in ORS 338.025(2), the Charter School may apply to the State Board of Education to grant a waiver of certain provisions of ORS Chapter 338 if the waiver promotes the development of programs by providers, enhances the equitable access by underserved families to the public education of their choice, extends the equitable access to public support by all students or permits high quality programs of unusual cost. The Charter School shall give the District a copy of any application for a waiver promptly after submitting

it and shall give the District a copy of any grant of a waiver promptly after receiving it.

10.4. **School and District Policies.** The Charter School shall comply with District Board Policy LBE as applicable and shall adopt policies as may be required by law and may in its discretion adopt other policies governing operation of the Charter School and may amend its policies from time to time. The Charter School shall make such policies and amendments available for review at the District's request.

10.5. **Full Faith and Credit.** The Charter School agrees that it shall not extend the full faith and credit of the District to any third person or entity. The Charter School acknowledges and agrees that it has no authority to enter into a contract that would bind the District. The Charter School's governing board has the authority to approve contracts to which the Charter School is a party, subject to the requirements and limitations of the Oregon Constitution, state law and provisions of this Contract.

10.6. **Indemnification.** Each of the parties hereto will, to the fullest extent of the law, defend, indemnify, hold harmless, and reimburse the other from all claims, demands, suits, actions, penalties, damage expenses for liability of any kind, including attorney's fees, resulting from the conduct of that party in the performance, or non-performance, of its obligations under the terms of this Contract.

10.7. **District Disclaimer of Liability.** The parties to this Contract expressly acknowledge that the Charter School is not operating as an agent, or under the direction and control, of the District Board except as required by law or this Contract, and that the District Board assumes no liability for any loss or injury resulting from:

10.7.1. The acts or omissions of the Charter School, its governing Board, trustees, agents or employees;

10.7.2. The use and occupancy of the building occupied by the Charter School or any matter in connection with the condition of such building; or

10.7.3. Any debt or contractual obligation incurred by the Charter School.

10.8. **ADA/504 Obligations.** The Charter School acknowledges that it is legally responsible to comply with Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990 and ORS Chapter 659 with respect to its students, staff and patrons. The Charter School shall indemnify and hold harmless the District from claims under these statutes.

10.9. **Transportation.** The District is not responsible for providing transportation by bus or otherwise of any students to the Charter School. However, the District will allow Charter School students to ride on District buses to and from the Charter School on existing District routes to the extent seats are available for Charter School students. The District will give the Charter School notice if a bus on a particular route has consistently become too full to transport Charter School students so that parents have time to make other arrangements.

11. **Miscellaneous Provisions.**

11.1. **Entire Agreement.** This Contract contains all terms, conditions and provisions hereof and the entire understanding and all representations of understandings and discussions of the

parties relating thereto, and all prior representations, understandings and discussions are merged herein and superseded and canceled by this Contract.

11.2. **Governing Law**. This Contract shall be governed by, subject to and construed under the laws of the State of Oregon without regard to its conflict of law provisions.

11.3. **Assignment**. Except for contracts with the local educational organizations that were identified by the Charter School in its Application, and additional subcontracts approved by the District, in writing, the Charter School shall not, under any circumstances, assign, delegate or contract with any entity to provide the educational program described in this Contract and the attached Exhibits, it being expressly understood that the charter granted by this Contract to operate the educational program runs solely and exclusively to the Charter School.

11.4. **Terms and Conditions of Application**. The parties to this Contract agree that the Application referred to in the Recitals sets forth the overall goals, standards and general operational policies of the Charter School, and that the Application is not a complete statement of each detail of the Charter School's operation. To the extent that the Charter School desires to implement specific policies, procedures or other specific terms of operation that supplement or otherwise depart from those in the Application, the Charter School shall be permitted to implement such policies, procedures and specific terms of operation, provided that such policies, procedures and terms of operation are consistent with the goals, standards and general operational policies set forth in the Application, this Contract and ORS Chapter 338.

11.5. **Conflict between Application and Contract**. The parties agree and acknowledge that should there be a conflict between any provision of this Contract and the Application, the Contract provision(s) shall supersede any provision contained in the application. The parties further agree and intend that the provisions of ORS 338.005 through ORS 338.185, now or as amended, strictly apply to and are incorporated into this Contract and shall supersede and control any conflicting language contained in the Contract.

11.6. **District Liaison**. The District shall designate for purposes of this Contract the District Superintendent, or his/her designee, as the official District Liaison between the District and the Charter School.

11.7. **Amendment**. This Contract may be modified or amended only by written agreement between the Charter School and the District.

11.8. **Notice**. Any notice required, or permitted, under this Contract, shall be in writing and shall be effective (a) upon personal delivery (subject to verification of service or acknowledgment of receipt) or (b) three (3) days after mailing when sent by certified mail, postage prepaid, to the person and address designated on the signature page of this Contract for receipt of notices. Should these addresses change, the parties agree to notify the other party within ten (10) days of the address change.

11.9. **No Waiver**. The parties agree that no assent, express or implied, to any breach by either of them of any one or more of the covenants and agreements expressed herein shall be deemed or to be taken to constitute a waiver of any succeeding or other breach.

11.10. **Severability**. If any provision of this Contract is determined to be unenforceable or invalid for any reason, the remainder of this Contract shall remain in effect, unless otherwise

terminated by one or both of the parties in accordance with the terms of this Contract.

11.11. **Delegation.** The parties agree and acknowledge that with regard to this Contract between the District and the Charter School, the functions and powers of the District Board may be exercised by the District Liaison, provided that any ultimate decision regarding renewal, non renewal or termination of this Contract be made only by the District Board.

11.12. **Prior Actions.** It is expressly agreed and understood that as a condition precedent to this Contract becoming effective on the effective date specified above in Section 2, the Charter School shall have taken, completed and satisfied on or before the date specified herein any action or obligation which is required to be completed before such effective date, and failure to do so unless an extension has been agreed upon by the parties shall constitute grounds for the District to declare this Contract null and void.

11.13. **Attorney Fees.** If any suit, action or arbitration is commenced or instituted to interpret or enforce the terms of this Contract, to exercise any remedy on account of a default, or otherwise relating to the provisions of this Contract, the prevailing party or non-defaulting party shall be entitled to recover from the losing or defaulting party its reasonable attorney fees and costs, in addition to all other sums provided by law, at trials or arbitration and any appeals. Such sums shall be determined by the court or arbitrator.

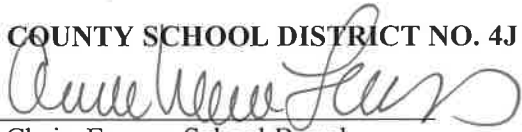
11.14. **Definitions.** For purpose of this Contract, "business day" means a day in which the District administrative offices are open. "Business day" does not include (a) Saturdays, (b) Sundays, (c) official state holidays listed in ORS 336.010, (d) federal holidays, (e) any day(s) in which the administrative office is closed due to inclement weather, or (f) any day that the District administrative office is closed due to action taken by, or ordered to be closed by, the District Board of Directors or their designee, any instrumentality of the City of Eugene, any instrumentality of Lane County, the State of Oregon or federal government.

11.15. **Authority to Enter Into Contract.** The Charter School expressly affirms that the signatories on its behalf who sign below have the authority to enter into this Contract on behalf of the Charter School and that the Board of Directors of the Charter School has duly approved this Contract. The Charter School shall provide a copy of its written resolution authorizing the Charter School to enter into this Contract.

IN WITNESS WHEREOF, the parties have executed this Contract as of the date first above written.

LANE COUNTY SCHOOL DISTRICT NO. 4J

By: _____


Chair, Eugene School Board

Address for Notice Purposes:

Attention: Superintendent
Lane County School District No. 4J
200 North Monroe Street
Eugene, OR 97402

Twin Rivers Charter School

By: 

Title: JEFF PARKER EXECUTIVE DIRECTOR

2621 Augusta Street
Eugene, OR 97304

Twin Rivers Charter School Renewal

December 15, 2021

Charter Renewal Process

Charter School Renewal from LBE-AR

Charter School Renewal

- a. The first renewal of a charter shall be for the same time period as the initial charter. **Subsequent renewals of a charter shall be for a minimum of 5 years but may not exceed 10 years.**
- b. The Board and the public charter school shall follow the timeline listed below, unless a different timeline has been agreed upon by the Board and the public charter school:
 - (1) The public charter school shall submit a written renewal request to the Board for consideration at least 180 days prior to the expiration of the charter;
 - (2) Within 45 days after receiving a written renewal request from a public charter school, the Board shall hold a public hearing regarding the renewal request;
 - (3) Within 30 days after the public hearing, the Board shall approve the charter renewal or state in writing the reasons for denying charter renewal;

Charter School Renewal from LBE-AR

(4) If the Board approves the charter renewal, the Board and the public charter school shall negotiate a new charter within 90 days unless the Board and the public charter school agree to an extension of the time period. Notwithstanding the time period specified in the charter, an expiring charter shall remain in effect until a new charter is negotiated;

(5) If the Board does not renew the charter, the public charter school may address the reasons stated for denial of the renewal and any remedial measures suggested by the Board and submit a revised request for renewal to the Board;

(6) If the Board does not renew the charter based on the revised request for renewal or the parties do not negotiate a charter contract within the timeline established in this policy, the public charter school may appeal the Board's decision to the State Board of Education for a review of whether the Board used the process required by Oregon law in denying the charter renewal.

Charter School Renewal from LBE-AR

(7) The Board shall base the charter renewal decision on a good faith evaluation of whether the public charter school:

(a) Is in compliance with all applicable state and federal laws;

(b) Is in compliance with the charter of the public charter school;

(c) Is meeting or working toward meeting the student performance goals and agreements specified in the charter or any other written agreements between the Board and the public charter school;

(d) Is fiscally stable and used the sound financial management system described in the proposal submitted under ORS 338.045 and incorporated into the written charter agreement; and

(e) Is in compliance with any renewal criteria specified in the charter of the public charter school.

(8) The Board shall base the renewal evaluation described above primarily on a review of the public charter school's annual performance reports, annual audit of accounts and annual site visit and review and any other information mutually agreed upon by the public charter school and the Board;

(9) For purposes of this section, the phrase "good faith evaluation" means an evaluation of all criteria required by this section resulting in a conclusion that a reasonable person would come to who is informed of the law and the facts before that person.

Twin Rivers Renewal

Board Packet Contains the following items in regards to the renewal:

- Twin Rivers Renewal - Item for Future Action
- Renewal request letter from the Twin Rivers Charter School
- The 2020-21 Annual Review for the Twin Rivers Charter School
- The 2020-21 Twin Rivers Charter School Improvement Plan
- The Twin Rivers Charter School 2020-21 State Report Card 349
- Charter contract, dated July 1, 2019

Twin Rivers Background

- Initial approval for charter was in March 2016 for 3 years
- Renewal request approved in January 2019 for 3 years
- Renewal request for 5 years pursuant to ORS Chapter 338.065(4) made on Nov 2, 2021

Twin Rivers General Overview

Twin Rivers Charter School, part of Northwest Youth Corps, is a public school chartered by the Eugene 4J School District. We serve students from 8th to 12th grade who are looking to get outside of the typical classrooms, typical schools, and typical definitions of success.

WE GO FARTHER

Whether we're camping under the stars, preparing our own farm-to-table school lunches, clearing trails from storm damage, or searching for Bigfoot, we do things differently at Twin Rivers.

If we are studying it, we want to go stand on it, feel it, smell it, experience it to its fullest. That's how we think our students learn best.

This approach allows us to dig deeper into our academic learning and take our understanding farther than we thought possible.

Grades: 8-13

Enrollment: 43 students

Demographics:

- Hispanic: 6.9%
- Multiracial: 6.9%
- White: 79%
- Asian: 4.6%
- Native Hawaiian/PI: 0%
- Black: 0%
- American Indian: 2.3%
- Non-US Native American: 0%
- IEP: 23%
- 504: 11.6%

Twin Rivers Review

Enrollment History (Oct 1)

Note the increase for 2021-22 school year.

The high increase in the lower grades indicates a shift to a continuing increase in enrollment in the future.

YEAR	G8	G9	G10	G11	G12	TOTAL
2021	7	11	14	8	9	49
2020	2	4	5	7	19	37
2019	0	6	6	15	16	43
2018	0	2	8	16	9	35
2017	0	4	8	9	16	37
2016	3	6	11	16	5	41
AVERAGE	2.0	5.5	8.7	11.8	12.3	40.3

Twin Rivers Review - Renewal Criteria & Findings

Performance in relation to representations made at the time of existing charter was approved.

Twin Rivers Charter School continues to perform in alignment with its charter vision.

The school performs well in relation to the mission and philosophy of their charter. Twin Rivers Charter School has had areas of commendation each year of the Annual Reviews and works to implement changes and improvements based on the needs of its students, staff, and community.

Areas of concern:

- *The review team finds that the opportunities for students to complete coursework that is aligned with state standards in ELA and Math comparable to other 4J high schools as stated in the charter proposal are not currently available*
- *Enrollment numbers below projections from original charter request.*

Twin Rivers Review - Renewal Criteria & Findings

Compliance with all applicable state and federal laws

Based on information available to 4J staff, it appears that the school is operating in compliance most applicable state and federal law except one area.

- *Area of Concern: Teacher licensure - . In accordance with ORS 338.135(7)(c), “at least one-half of the total full-time equivalent (FTE) teaching and administrative staff at the public charter school shall be licensed by the commission pursuant to ORGS 342.125.” While Twin Rivers was in compliance with this provision in the 2020-21 school year, they are not in compliance this year with only 1 of 5 FTE currently licensed by TSPC.*

Twin Rivers Review - Renewal Criteria & Findings

Compliance with the existing charter contract between the public charter school and the district and any other written agreements between the Board and the public charter school.

The Twin Rivers Charter School was in compliance with all provisions of its charter school contract at the end of the 2020-21 school year.

Twin Rivers Review - Renewal Criteria & Findings

Satisfactory response to requests or requirements made by the district in relation to annual reviews

The school has responded satisfactorily to the district and provided the required information for annual reviews, although not always in a timely fashion.

- *Area of Concern: In the 2019-20 annual review a continuation of contract was recommended with an expectation of compliance on recommendations and/or requirements in the review. These recommendations included the following item that has not yet been followed:*

The School Improvement Plan should more clearly identify academic program goals that are set in measurable terms, particularly for Math and ELA. While this should include OSAS as one means of ³⁵⁶ measuring progress, other formative assessments should be used and tracked to predict performance on summative measures that will, in turn, lead to improved graduation rates.

Twin Rivers Review - Renewal Criteria & Findings

Meeting or working toward meeting the student performance goals and agreements specified in the charter or any other written agreements between the district and the public charter school

The Twin Rivers Charter School submitted their Review of the 2020-21 School Improvement Plan as well as their School Improvement Plan 2021-22. The district's 2020-21 annual review found that the Twin Rivers Charter School has made progress toward each of their goals. However, the goals that have been submitted are not directly related to achievement in specific academic areas such as Math and ELA as recommended in their last annual review.

Areas of Concern:

- *Recruitment and retention of licensed staff: Faculty turnover and licensing is a continued concern.* 357
- *Curriculum and assessments: Lack of a comprehensive curriculum aligned to all required state standards and lack of systems in place to diagnose student academic levels in reading and math.*
- *Special Education: Twin Rivers currently has 23% of its student population identified as needing special education services. In 2019-20, 50% of special education students graduated on time.*

Twin Rivers Review - Renewal Criteria & Findings

Fiscal stability and a sound financial management system

Enrollment at Twin Rivers has not grown at the rate projected in their charter application to the District. Even at 2019-20 enrollment levels, State School Fund and Local Option Levy payments are not sufficient to support the charter school. However, if enrollment growth continues with the conclusion of the pandemic Twin Rivers will be able to make steady progress toward self-sufficiency.

In conclusion, Twin Rivers is not yet financially viable as a stand-alone entity and cannot function without continued and substantial support from Northwest Youth Corps, but we are seeing progress toward self-sufficiency and financial stability.

Twin Rivers Review - Renewal Criteria & Findings

Compliance with any renewal criteria specified in the charter of the public charter school

Whereas there are no additional renewal criteria specified in the current charter, the Twin River Charter School shall negotiate a new charter with district staff within 90 days if granted approval of their renewal request. Any changes to the charter would follow all federal, state, and district requirements.

Superintendent Recommendation

Board Goals

The charter school renewal recommendation addresses the board approved Vision 20/20 goals of providing multiple pathways for student success and addressing providing equitable student access and outcomes.

In addition, this recommendation supports the board's long-standing commitment to school choice.

Finally, it reflects the engagement of district stakeholders in supporting our students and schools.

Superintendent Recommendation

The superintendent recommends the renewal of the Twin Rivers Charter School for five years, contingent upon the successful negotiation of a contract. The contract will stipulate that Twin Rivers will have an annual high stakes review based on performance standards that address the following areas:

- o Student performance
- o Curriculum and assessment
- o Enrollment
- o Attendance
- o Staff licensure
- o Financial stability

Next Steps

Timeline

January 12, 2021 - Board Meeting

- Public Hearing - Comments by Twin Rivers
- Action Item - Decision to determine whether or not to renew Twin Rivers

Charter for 5 years.



ITEM FOR ACTION (Second Read)

Date of Meeting

January 12, 2022

Title

Approve the 2021–22 Superintendent Evaluation Process

Presenter

Judy Newman, Board Chair

Description

Board Policy CBG, Evaluation of the Superintendent, states

“The board will evaluate the superintendent at least annually as per the timelines set forth in the superintendent’s employment contract. The evaluation will be based on the job duties described in the superintendent’s contract, board policy and progress in attaining any goals for the year established by the board and/or superintendent.

The board will establish goals for the superintendent, to be evaluated annually. Such goals, and any additional criteria for the superintendent’s evaluation will be developed and approved in a board meeting open to the public.

The board’s discussion and conference with and about the superintendent and his/her performance will be in executive session, unless the superintendent requests that it be done in open session. Such an executive session will not include a general evaluation of any district goal, objective or operation.

Results of the evaluation will be written and placed in the superintendent’s personnel file”.

The time invested in providing meaningful feedback in the assessment of the superintendent’s performance, and the progress made in meeting the goals specified by the board for the superintendent, is critical to the success of the district.

The evaluation provides the opportunity for the board to assess the district’s progress.

Recommendation:

The recommendation is that the board approve the 2021-22 Superintendent Evaluation Process.

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Process
2021-2022 School Year • Overview and Process

Introduction

Board Policy CBG, Evaluation of the Superintendent, states:

“The board will formally evaluate the superintendent’s job performance at least annually as per the timelines set forth in the superintendent’s employment contract. The evaluation will be based on the job duties described in the superintendent’s contract, board policy and progress in attaining any goals for the year established by the board and/or superintendent.

The board will establish goals for the superintendent, to be evaluated annually. Such goals, and any additional criteria for the superintendent’s evaluation, will be developed and approved in a board meeting open to the public. The superintendent will be notified of the additional criteria prior to the evaluation.

*The board’s discussions and conferences with and about the superintendent and his/her performance will be conducted in executive session, unless the superintendent requests a session open to the public. Such an executive session will not include a general evaluation of any district goal, objective or operation. Results of the evaluation will be written and placed in the superintendent’s personnel file.” **

If services are deemed to be unsatisfactory, the superintendent shall be notified in writing of specific areas to be remedied and shall be given an opportunity to correct these problems. If performance continues to be unsatisfactory, the board may dismiss the superintendent pursuant to the employment contract with the superintendent and law.

The time invested in providing meaningful feedback in the assessment of the superintendent’s performance, and the progress made in meeting the goals specified by the board for the superintendent, is critical to the success of the district. The evaluation provides the opportunity for the board to assess the district’s progress. Included is the superintendent’s assessment and self-evaluation of progress made toward accomplishing district priorities.

In order to enhance alignment with the strategic plan, Vision 20/20, the evaluation of the superintendent will be based upon the major goals of that plan. These are:

- Goal I Educational Excellence with Equitable Access and Outcomes for Every Student
- Goal II Multiple Pathways to Student Success
- Goal III Communication and Connection with Community
- Goal IV Diverse World-Class Workforce
- Goal V Stable, Sustainable Stewardship

In addition, the job of the superintendent includes administrative components and while these are not specifically identified in the Vision 20/20 Strategic Plan, several critical administrative functions also serve as criteria in the overall assessment of the performance of the superintendent. These have been added as a sixth area under the general heading of “Administrative Performance.”

**Refer to Board Policies CBA, CBB, CBC for more details on qualifications, hiring, and evaluation of the superintendent. A review of the current contract between the superintendent and the school district may also be helpful as a precursor for board members.*

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Process
2021-2022 School Year • Overview and Process

Process

Annually, board leadership will review the evaluation process and tool and if needed, schedule a work session to discuss and review proposed revisions. (It is recognized that over time there may be a need to refine and adjust goals and objectives arising from the district's strategic plan). Should revisions be necessary, board leadership will then schedule the approval of proposed revisions in a formal public meeting.

There is no numerical rating in this evaluation format. Instead each evaluation dimension is listed, with objectives for that goal from the Vision 20/20 plan. As these are embedded in the work plans for district staff, metrics have been developed. The feedback and comments from board members should be viewed as open-ended questions to elicit a deeper and richer assessment of the performance of the superintendent.

Board members will complete the evaluation individually. Board leadership will schedule at least one executive session to conduct the evaluation of the superintendent. During the executive session, board members will discuss the evaluation and assessment of the superintendent. Based upon this discussion the board chair or designee will prepare the final evaluation from the board to share and discuss with the superintendent at a subsequent executive session. The board will strive for consensus when developing the final evaluation, but in cases where consensus cannot be reached, the majority of opinion will be reflected in the final evaluation, with appropriate note of non-consensus.

In the spirit of transparency and open government, there will be a report on the outcome of the annual evaluation of the superintendent in a public meeting. This is to be developed and presented by board leadership.

Timeline

November–December 2021: Establish goals and evaluation process

- Approve the annual superintendent evaluation process in a public session
- Establish the goals and tool for evaluating the performance of the superintendent in a public session
- Board leadership will assign the specific dates for the steps noted below

February 2022: Conduct mid-year performance review - optional

- Superintendent's mid-year report on progress toward goals in public session
- Mid-year performance review in executive session

April 2022: Individual evaluation

- Board members complete evaluation individually
- Superintendent surveys leadership team
- Superintendent provides a self-evaluation for board members which includes salient information from the survey of the district leadership team

May 2022: Review and conduct evaluation

- Board meets in executive session to review evaluation and develops final evaluation
- Board conducts the performance evaluation in executive session with the superintendent

June 2022: Present evaluation

- Final evaluation document is prepared for public distribution
- Final evaluation is presented during a regular board meeting as an item for information

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Process
2020–21 School Year • Overview and Process

Background Information

The interim superintendent employment contract between Cydney Vandercar and the Eugene School District provides a general description of the duties of the interim superintendent in Section 2 of that document.

“Section 2. DUTIES:

In accordance with state law and the rules, policies and procedures as established by the Board, the Interim Superintendent shall: have charge of the operations and administration of the schools; be the chief executive officer and official secretary for the Board; carry out the administration and supervision of the District, including instituting reforms and systemic changes, such as curriculum and program offerings, as the Interim Superintendent finds necessary or expedient, in order to effect positive changes in the District; direct and assign teachers, principals, and other employees of the schools; organize, reorganize, and arrange the administrative and supervisory staff, including instruction and business affairs, as best serves the District; select, place and transfer personnel; suggest policy deemed necessary for the well ordering of the District and reasonably interpret policies, regulations, rules and procedures as the Interim Superintendent deems necessary for the efficient and effective operation of the District; have responsibility for the overall financial planning of the District, including the preparation of the annual budget and the submission of the budget to the Board or review and approval; make administrative recommendations on items of business considered by the Board as the Interim Superintendent deems necessary for the efficient and effective operation of the District; act as a liaison between the District and the community and have responsibility for a program of public relations for the purpose of creating and maintaining a cooperative working relationship between the schools and the community; establish and implement a process, including means and time parameters, for keeping the Board up to date on developments, initiatives and issues in the District; stay abreast of educational trends and developments by reading widely, visiting other districts and participating in appropriate professional development and professional organizations at the local, state and national levels; and, in general, perform all duties incident to the Office of Superintendent, implement the District’s policies and procedures and carry out such other duties and directives as may be prescribed by the Board from time to time; all of the foregoing are subject to the approval of the Board to the extent required by law or as directed by the Board. The Interim Superintendent shall devote the Interim Superintendent’s entire time, attention, and energy to the business of the District and related professional activities and shall not, without prior written approval of the Board’s Chairperson, engage in any other business activity which would interfere with such duties.

The Interim Superintendent shall extend the Interim Superintendent’s best efforts to achieve the Interim Superintendent goals as set by the Board pursuant to Section 8.

. . .Section 8. GOALS AND OBJECTIVES:

On or before December 1, 2021, the parties shall meet to establish goals and objectives for the District and Interim Superintendent. Such goals and objectives shall be reduced to writing and be among the criteria by which the Interim Superintendent is evaluated.”

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Format 2021-2022 Academic Year

2020 Vision–Strategic Plan: GOAL I

Educational Excellence with Equitable Access and Outcomes for Every Student

Provide all students with a high-quality, well-rounded educational experience that is rigorous, culturally responsive, healthful and engaging.

Objective 1

Support student learning with rigorous, relevant, consistent curriculum and clear expectations for teaching and learning.

Objective 2

Provide instructional supports and systems to meet the needs of all students.

Objective 3

Support struggling learners with interventions, resources and training.

Objective 4

Streamline assessment system to provide effective, efficient, meaningful assessments to inform instruction and maximize time for learning.

Identify strengths and accomplishments:

Identify areas for improvement or focus:

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Format 2021-2022 Academic Year

2020 Vision–Strategic Plan: GOAL II
Multiple Pathways to Student Success

Provide multiple pathways to student success, including instructional and career pathways to engage all students for post-graduate readiness.

Objective 1

Provide rigorous academic programs in both neighborhood and alternative (magnet) schools.

Objective 2

Provide equitable educational opportunities at all comprehensive secondary schools.

Objective 3

Provide strong and varied career and technical education programs.

Objective 4

Support student engagement in alternative educational settings.

Identify strengths and accomplishments:

Identify areas for improvement or focus:

EUGENE SCHOOL DISTRICT 4J
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2020 Vision–Strategic Plan: GOAL III
Communication and Connection with Community

Foster proactive and positive communication, engagement and partnerships with stakeholders

Objective 1

Implement a comprehensive communication strategy that provides timely, family- centered, two-way communication.

Objective 2

Strengthen connections between our schools and our community.

Objective 3

Support active school–family communication and engagement.

Objective 4

Provide multiple pathways to engagement.

Identify strengths and accomplishments:

Identify areas for improvement or focus:

EUGENE SCHOOL DISTRICT 4J
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2020 Vision–Strategic Plan: 2020 GOAL IV
Diverse World-Class Workforce

Ensure that every classroom has a high-quality, effective teacher, supported by high- quality, effective administrators and support staff.

Objective 1

Attract, hire and retain high-quality, passionate and diverse staff.

Objective 2

Elevate the professional capacity of our workforce to meet the needs of today’s learners.

Identify strengths and accomplishments:

Identify areas for improvement or focus:

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Format 2021-2022 Academic Year

2020 Vision–Strategic Plan: GOAL V
Stable, Sustainable Stewardship

Provide effective, efficient, and equitable stewardship of district resources to best support our instructional mission.

Objective 1

Optimize efficiencies and improve effectiveness.

Objective 2

Provide transparent, accountable financial management.

Objective 3

Allocate resources in an equitable manner to meet every student’s needs.

Objective 4

Develop a sustainable budget aligned to district goals, strategies and objectives.

Objective 5

Provide safe, secure, sustainable learning spaces that meet educational needs.

Objective 6

Optimize technology to meet instructional and operational needs.

Identify strengths and accomplishments:

Identify areas for improvement or focus:

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Format 2021-2022 Academic Year

Administrative Performance

Operations, resource and personnel management; board governance and policy management; professionalism

Objective 1

Offers professional advice to the board with appropriate recommendations based on student analysis

Objective 2

Keeps the board regularly informed with data, reports, and information, which enable them to make effective timely decisions.

Objective 3

Interprets and executes the intent of board policies and advises the board on the need for new and/or revised policies. Executes board policy in a positive and responsive manner.

Objective 4

Makes considerable effort to have a working relationship with the board, treating all board members fairly and respectfully. Handles differences of opinion between board members and herself in an effective manner.

Objective 5

Engenders trust among board members, staff, and the community

Objective 6

Demonstrates ethical and professional behavior, inspiring others to higher levels of performance.

Objective 7

Demonstrates ability to work well with individuals and groups; maintains good relations with parents, community, and local leaders.

Objective 8

Speaks well in front of groups, expressing ideas logically and clearly.

Objective 9

Maintains professional development through reading, coursework, conferences, professional committees, and meetings with other superintendents.

Identify strengths and accomplishments:

Identify areas for improvement or focus:

EUGENE SCHOOL DISTRICT 4J
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Specific Goals Identified by Superintendent Vandercar:

- 1. Maintain and communicate a balanced budget.**
 - Respond to impacts of the pandemic
 - Understand ramifications of enrollment fluctuations
 - Identify programs and staff affected
 - Cut or add programming where needed
 - Adjust staffing as soon as possible
 - Communicate as early as possible

- 2. Keep school bond projects moving forward and on schedule.**
 - All schools will benefit from bond investments
 - Major building projects and target dates include:
 - Expansion of Gilham Elementary School: completing fall 2022
 - New Edison Elementary School: opening fall 2022
 - New North Eugene High School: opening fall 2023
 - New Camas Ridge Elementary School: opening fall 2024

- 3. Support 4J students, families and staff.**
 - Offer supports to traditionally underserved students and families
 - Provide student technology and tech support including internet access help
 - Serve meals and offer delivery until student transportation starts for on-site learning
 - *Provide wraparound services to students needing household supplies and supports
 - Continue to support students' academic, behavioral and social emotional learning needs
 - Strive to provide safe working environments and support wellbeing of district staff

- 4. Strengthen and expand the district's equity work.**
 - Increase number of employees who are trained for Restorative Practice responses
 - Increase capacity for Spanish-language communications
 - Expand and elevate leadership staffing focused on equity and instruction
 - Support current staff who need to complete student teaching

EUGENE SCHOOL DISTRICT 4J
Superintendent Evaluation Format 2021-2022 Academic Year

Overall comments, reflections, observations:



ITEM FOR ACTION AT A FUTURE MEETING (First Read)

Date of Meeting

January 12, 2022

Title

Consider revisions to policies related to bias incidents and nondiscrimination
Consider adoption of policy or regulation addressing racial harassment

Presenter(s)

Christine Nesbit, General Counsel

Policy AC – Nondiscrimination

Board policy AC – Nondiscrimination is the district’s policy against unlawful discrimination and harassment, including discrimination based on race, national origin, religion, gender identity, sexual orientation, gender, and other legally protected characteristics.

Legislation enacted in 2021 (the CROWN Act) expanded the definition of “race” for purposes of prohibiting racial discrimination to include physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles. “Protective hairstyle” means a hairstyle, hair color or manner of wearing hair that includes, but is not limited to, braids, regardless of whether the braids are created with extensions or styled with adornments, locs and twists.

An amendment to policy AC is necessary to reflect the expanded definition of race and to ensure that board policy accurately reflects the law against discriminating against individuals based on physical characteristics historically associated with race including hair texture and hair styles.

Adoption of the proposed changes supports educational equity by expanding the definition of prohibited racial discrimination to include physical characteristics historically associated with race including hair and hairstyles.

Policy ACB – Hate Symbols and Bias Incidents

In 2021, the Oregon legislature passed the Every Student Belongs bill, which prohibits symbols of hate and bias incidents on school property and in school programs and activities. Most of the changes recommended by staff are minor but necessary to align with state statute.

The 2021 legislation contains a narrower definition of “symbol of hate” than had previously been adopted by the Eugene School District 4J board of directors. Specifically, state statute now defines “symbol of hate” to mean “nooses, symbols of neo-Nazi ideology or the battle flag of the Confederacy” while board policy defines symbol of hate as:

“a symbol, image, or object that expresses animus on the basis of race, color, religion, gender identity, sexual orientation, disability or national origin including but not limited to the noose, swastika,

confederate flag, or other symbol of white supremacy and whose display:

1. Is reasonably likely to cause a substantial disruption of or material interference with school activities; or
2. Is reasonably likely to interfere with the rights of students by denying them full access to the services, activities, and opportunities offered by a school.”

One policy option for the board is to revise the definition of “symbol of hate” in policy ACB to match state law. Staff have not proposed doing so, but will be prepared to discuss it at the board meeting.

ACB-AR – Hate Symbol and Bias Incident Response is the superintendent’s administrative regulation implementing board policy ACB. Changes under consideration by the superintendent are reflected in the board packet, which is provided for information due to the connection between this regulation and the racial harassment policy being introduced for adoption.

Adoption of New Policy – Solely Addressing Racial Harassment

As discussed at a prior meeting, a number of existing policies address discriminatory harassment, including board policy AC – Nondiscrimination, ACB – Hate Symbols and Bias Incidents, and JFCF – Harassment, Intimidation, Bullying. However, no district policy or regulation is devoted exclusively to the subject of combatting racial harassment. A new board policy is presented as a starting point for consideration.

The policy:

- Acknowledges the harm of all forms of racially oppressing conduct, that combatting expressions of personal racism is a legal and moral imperative, and acknowledges the central role that educators have in recognizing and interrupting demonstrations of personal prejudice and teaching inclusion.
- Defines racially harassing conduct as well as illegal racial harassment.
- Prohibits all forms of racial harassment, including behaviors that do not rise to the level of illegal harassment.
- Provides examples of conduct prohibited by the policy.
- Establishes expectations for students, schools and the district.
- Reinforces the vital role of education and connection when addressing students who violate the policy.
- Centers on the impacted person’s safety, healing and access to education.
- Requires documentation of racial harassment incidents and an annual review of violations and recommendations for improvement.

The outcome intended by this policy is a common and better understanding about forms of personal racial prejudice and the role and responsibility educators have in recognizing and addressing racial harassment. The policy broadly prohibits all forms of racially harassing conduct, including forms that do not involve an intent to harm or result in tangible injury or detriment to persons impacted by harassment, and as such, is believed to improve racial equity and inclusion in the district.

Options and Alternatives:

To be discussed.

Recommendation

The superintendent will make recommendations related to the above-mentioned board policies at a future meeting.

Eugene School District 4J

Code: AC
Adopted: 4/02/08
Revised/Readopted: 5/06/15; 8/02/17; 11/06/19; XX/XX/22
Orig. Code: AC

Nondiscrimination

The district prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race¹, color, religion, sex, sexual orientation, gender identity², national or ethnic origin, marital status, age, mental or physical 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, 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 district also prohibits discriminatory use of a Native American mascot pursuant to OAR 581-021-0047.

The Board encourages staff to improve human relations within the schools, to respect all individuals and to establish channels through which patrons can communicate their concerns to the administration and the Board.

The superintendent shall appoint individuals at the district to contact on issues concerning the Americans with Disabilities Act ~~of 1990~~ and Americans with Disabilities Act Amendments Act ~~of 2008~~ (ADA), Section 504 of the Rehabilitation Act, Titles VI and VII of the Civil Rights Act, Title IX of the Education Amendments ~~of 1972~~, 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, threatening or interfering with an individual for exercising any rights guaranteed under state and federal law.

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

END OF POLICY

Legal Reference(s):

ORS 174.100	ORS 659A.003	ORS 659A.321
ORS 192.630	ORS 659A.006	ORS 659A.409
ORS 326.051(1)(e)	ORS 659A.009	OAR 581-002-0001 – 002-0005
ORS 408.230	ORS 659A.029	OAR 581-021-0045
ORS 659.805	ORS 659A.030	OAR 581-021-0046
ORS 659.815	ORS 659A.040	OAR 581-021-0047
ORS 659.850 - 659.860	ORS 659A.103 - 659A.145	OAR 581-022-2310
ORS 659.865	ORS 659A.230 - 659A.233	OAR 581-022-2370
ORS 659.870	ORS 659A.236	OAR 839-003
ORS 659A.001	ORS 659A.309	

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, 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).

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); 28 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).

House Bill 2935 (2021).

House Bill 3041 (2021).

Corrected 11/18/21

Eugene School District 4J

Code: ACB
Adopted: 12/02/20
Revised: XX/XX/21

Hate Symbols and Bias Incidents

Student safety and inclusion are foundational, necessary conditions for educational equity – a guiding value and core responsibility of the district. All students are entitled to a high quality educational experience, free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

Similarly, all employees are entitled to work, and visitors entitled to participate, in an environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

“Symbol of hate” means a symbol, image, or object that expresses animus on the basis of race, color, religion, gender identity, sexual orientation, disability or national origin including but not limited to the noose, ~~swastika~~, confederate flag, ~~swastika~~ or other symbol of Neo-Nazi ideology or white supremacy and whose display:

1. Is reasonably likely to cause a substantial disruption of or material interference with school activities; or
2. Is reasonably likely to interfere with the rights of students by denying them full access to the services, activities, and opportunities offered by a school.

“Bias incident” means a person’s hostile expression of animus toward another person, relating to the other person’s perceived race, color, religion, gender identity, sexual orientation, disability or national origin, of which criminal investigation or prosecution is impossible or inappropriate. Bias incidents may include derogatory language or behavior, ~~directed at or about any of the preceding demographic groups.~~

A “hate crime” or “bias crime” is a crime motivated by bias against another person’s race, color, religion, gender identity, sexual orientation, disability or national origin.

The district prohibits the use or display of any symbols of hate¹, bias incidents and hate crimes on ~~district or school property~~² grounds or in an education ~~any district or school sponsored~~³ program³, ~~service, school or activity~~⁴ that is funded in whole or in part by monies appropriated by the Oregon Legislative Assembly, except where used in teaching curriculum that is aligned with state standards of education for public schools. ~~to the Oregon State Standards.~~

² “School property” means any property under the control of the district.

³ “Education program” includes any program, service, school or activity sponsored by the district.

⁴ ~~The term district-sponsored program or service includes its technology system as defined by administrative regulation IIBGA-AR.~~

The district prohibits retaliation against an individual because that ~~person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing; and further prohibits anyone from coercing, intimidating, threatening or interfering with an individual~~ has in good faith reported information that the individual believes is evidence of a violation of a state or ~~for exercising any rights guaranteed under state and~~ federal law, rule or regulation.

Nothing in this policy is intended to interfere with the lawful use of district facilities pursuant to a lease or license.

The district will use ~~superintendent is directed to adopt and implement~~ administrative regulation ACB-AR – Hate Symbol and Bias Incident Response procedures to process reports or complaints of bias incidents, ~~of violations of this policy.~~

END OF POLICY

Legal Reference(s):

[ORS 659.850](#)
[ORS 659.852](#)
[OAR 581-002-0005](#)

[OAR 581-022-2312](#)
[OAR 581-022-2370](#)

[House Bill 2697 \(2021\)](#)
[House Bill 3041 \(2021\)](#)

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).
Dariano v. Morgan Hill Unified Sch. Dist., 767 F.3d 764 (9th Cir. 2014).
State v. Robertson, 293 Or. 402 (1982).

Cross Reference(s):

AC - Nondiscrimination
GBN/JBA - Sexual Harassment
JBA/GBN - Sexual Harassment
JFCF - Harassment, Intimidation, Bullying, Cyberbullying, Hazing, Teen Dating Violence and Domestic Violence – Student

Corrected 1/7/22

Eugene School District 4J

Code: ACB-AR
Adopted: 8/03/21
Revised: XX/XX/22

Hate Symbol and Bias Incident Response

Purpose

Board policy ACB – Hate Symbols and Bias Incidents prohibits the bias incidents, hate crimes, and displays of symbols of hate, on district or school grounds and in any school program, service or activity sponsored by the district. Exceptions are made when symbols are used in teaching curriculum. This regulation provides administrative direction for implementing bBoard policy ACB and is intended to promote a safe, inclusive learning environment, free from hate and oppression, by prioritizing education, restoration and transformation.

Definitions

The term “bias incident” means a person’s hostile expression of animus toward another person, relating to the other person’s perceived race, color, religion, gender identity, sexual orientation, disability or national origin, of which criminal investigation or prosecution is impossible or inappropriate. Bias incidents may include derogatory language or behavior.

A “hate or bias crime” is a crime motivated by bias against another person’s race, color, religion, gender identity, sexual orientation, disability or national origin.¹

“Symbol of hate” or “hate symbol” means a symbol, image or object that expresses animus on the basis of race, color, religion, gender identity, sexual orientation, disability or national origin including the noose, confederate flag, swastika or other symbol of neo-Nazi ideology or white supremacy, and whose display is reasonably likely to cause a substantial disruption or material interference with school activities or is reasonably likely to interfere with the rights of students by denying them full access to the service, activities and opportunities offered by a school or program.

Education and Notice

Administration shall ensure appropriate bias incident training and educational materials about board policy ACB and this administrative regulation are developed and provided to all students and employees on at least an annual basis. The training will make known board policy ACB, this regulation and related practices, including reporting procedures, educational processes potential consequences.

Staff Responsibility

Every staff member who has knowledge of a potential bias incident, display of a hate symbol or hate crime shall immediately report it to the school administrator and will prioritize the safety and well-being of all persons impacted.

¹ Effective January 1, 2022, the intentional displaying of a noose for purposes of intimidation is a crime. SB 398 (2021).

Teachers and other staff who observe students engaging in acts in violation of this policy are responsible for taking action to stop the behavior and address its negative effects, as further described in this regulation.

The school administrator has overall responsibility for compliance with board policy ACB, this administrative regulation, and investigations of and responses to bias incidents and hate symbols at the school level.

Reporting a Bias Incident, Hate Crime or Display of Hate Symbol

A person who believes that the district's policy against hate symbols, bias incidents and hate crimes has been violated is encouraged to report the matter promptly to the school administrator or department director. Students may use an optional Student Safety Reporting Form, available from the school and on the district website. Information about alternate reporting is provided below.

Administrative Actions Upon Receipt of a Report

Upon a report or knowledge of a potential bias incident, hate crime or display of a hate symbol, the school administrator, department director or designee shall:

1. Acknowledge receipt of the report and inform the person(s) at whom the behavior was directed, the person alleged to have committed the behavior if known, and students in the school community likely to be impacted by the incident that an investigation has been initiated;
2. Recognize the experience of and impact of the incident on all persons impacted, and commit to immediate action;
3. Take interim actions necessary to maintaining a safe learning environment and commit to preventing further harm against persons impacted ~~by bias incidents~~;
4. Assess the allegation and consider whether the behavior implicates other district policies or civil rights laws, including but not limited to board policies AC – Nondiscrimination, JBA/GBN – Sexual Harassment, JFCF – Harassment and Intimidation; and JFCM – Threats of Violence, and if so, respond accordingly;
5. If applicable, report suspected hate crimes to law enforcement;
6. Conduct a prompt and appropriate investigation;
7. Find the facts and determine responsibility;
8. For substantiated incidents, plan and ensure implementation of an appropriate remedial and/or corrective response designed to prevent the recurrence of the behavior and address its negative effects in the educational or work environment. Remedial and corrective procedures, if any, will:
 - a. Include educational components that address the history and impact of bias and hate, and promote accountability and transformation for people who cause harm, as well as transformation of conditions that perpetuated the harm²; and

² Persons impacted by a bias incident or hate symbol display may not be compelled to attend a restorative conference meeting.

- b. Implement as needed measures that promote the safety, healing, and agency of those impacted by hate. When a bias incident harms a student's or employee's educational access or opportunity, the district will work with the person to identify and implement restorative actions that support recovery and that ensure equitable access to the district's educational programs.
9. Notify all person(s) impacted by the act, ~~and~~ including the person who committed the behavior, when the investigation has been initiated, ~~of the findings and final determination~~ of the investigation and the final determination based on those findings, including the actions taken to prevent recurrence and, to the extent allowed under state and federal law, the actions taken with respect to the person who committed the behavior to remedy the behavior. If any information described in this paragraph cannot be shared, a citation to the law prohibiting the release of information and an explanation of how that law applies to the current situation shall be provided.³

Other Considerations

1. When responding to a hateful act that has hurt the school community, the administrator should consider an immediate and public denunciation of the act which reiterates the school's values and commitment to safety and inclusion and notifies the community that an investigation is underway.⁴ Considerations in community communication include the needs of the victim(s) of the bias incident, the severity of the incident, and the primacy of restoring safety and need for transformation versus punishment of the perpetrator.
2. An administrator may request bias response resources from the district to help identify and promote educational, restorative, and communication opportunities, to increase community capacity to address bias, and to connect with community resources. The district has established a bias incident response team to provide crisis support and expand district bias incident response capacity.
3. A bias incident as defined in Oregon law is not a hate or bias crime. If an administrator learns of a bias or hate crime that has occurred on a district or school property or within a district program or activity, it should be reported to law enforcement, and when appropriate should be investigated and responded to under board policy ACB, this administration regulation and other applicable district policies and codes of conduct. Administrators may need to delay administrative investigation pending completion of law enforcement investigation.

Anonymous Incidents

Staff who see graffiti or other concerning display in violation of board policy ACB or this administrative regulation should immediately notify the building administrator, and if possible, document the incident by taking pictures or a copy of materials. While the content should be covered as soon as possible, the building principal should decide whether removal of the graffiti or other concerning display would interfere with a potential school or law enforcement investigation. The response protocols above apply to anonymous incidents.

³ See policies GBL - Personnel Records, JOA - Directory Information and JOB - Personally Identifiable Information and district legal counsel for guidance in these situations. Possible laws include, but are not limited to, 34 C.F.R. § 99.31 and ORS 342.850.

⁴ For additional guidance, see *Response to Hate and Bias at School* (Teaching Tolerance 2017) at <https://www.tolerance.org/sites/default/files/2017-07/Responding%20to%20Hate%20at%20School%202017.pdf>

Retaliation Prohibited

The district prohibits retaliation against an individual because that person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing; and further prohibits anyone from coercing, intimidating, threatening or interfering with an individual for exercising any rights guaranteed under state and federal law.

Formal Grievance Procedure Appeal

If a person is dissatisfied with the school or district's action or inaction in responding to a bias incident, or if the school fails to render a decision within 30 days of the bias incident report, they may appeal by filing a formal complaint with the superintendent's office, using the district complaint form available on the district website at www.4j.lane.edu/contact/complaints or from the superintendent's office. In such a case, the formal complaint procedures and timelines in administrative regulation KL-AR will apply.⁵ These procedures provide for an appeal of final district decisions to the Oregon Deputy Superintendent of Public Instruction as provided in OAR 581-002-0001 to 581-002-00231.

Concurrent Remedies

The use of this procedure does not deny the right of any person to simultaneously report or pursue other administrative, civil or criminal remedies, which may include filing a complaint with agencies including the Oregon Department of Education, the Office for Civil Rights of the U.S. Department of Education, or the Oregon Bureau of Labor and Industries. Civil and criminal remedies not provided by the school or school district may be available through the legal system and such remedies may be subject to statutes of limitation. Hate crimes may be also reported to law enforcement directly.

Alternate Reporting

No person should be required to report a bias incident to a person believed to have a conflict of interest. If the administrator is believed to be involved or to have a conflict of interest, the report should be made to the district Title IX coordinator (titleixcoordinator@4j.lane.edu or 541-790-7558) who will determine next steps. Employees may also report to the Human Resources Director, who serves as the district's Equal Employment Opportunity coordinator for employees (541-790-7668 or eeo@4j.lane.edu). A person may also make a report by submitting a formal, district level complaint form, available on the district website, to the superintendent's office. Reports against the superintendent, a member of the board, or the board as a whole may be directed to the chair of the board of directors. Reports against the board chair may be brought to the vice-chair.

Corrected 11/18/21

⁵ When a violation of Board policy ACB is initially reported through the filing of a formal complaint at step one, the appeal shall be heard by the superintendent at step two.

Eugene School District 4J

Code: *TBD*
Adopted: XX/XX/21

Racial Harassment

Purpose and Scope:

All forms of racially oppressing conduct are harmful to the district’s mission, values and goals, and combatting expressions of personal racism in district schools is a legal and moral imperative. The district is committed to providing an inclusive educational environment, free from racial oppression. The district also acknowledges the central role that educators have in recognizing and interrupting demonstrations of personal prejudice, educating persons who have violated this policy, teaching inclusion, and in creating an inclusive learning and working environment.

This policy applies in all programs and activities of the district, including on school grounds and the area immediately adjacent to school grounds, on district online and remote learning programs and platforms, on school-provided transportation, at an official school bus stop, or at any activity, program, event, internship or trip sponsored by the district. Additionally, off campus incidents of racial harassment that substantially disrupt the educational process are prohibited.

Definitions, Expectations and Consequences

Racially harassing conduct means unwelcome physical, verbal or nonverbal conduct based on the person’s actual or perceived race, color, national origin or ethnicity; or physical characteristics historically associated with race, a place of origin, protected class ethnicity or religious or cultural ancestry.

Racially harassing conduct is a form of racial discrimination. It becomes unlawful harassment when the conduct is so severe, persistent or pervasive that the conduct:

- Affects a person’s ability to participate in or benefit from the district’s educational program or activity or creates an intimidating, threatening, hostile or offensive educational environment;
- Has the purpose or effect of substantially or unreasonably interfering with an individual’s work or school performance; or
- Otherwise adversely affects a student’s educational opportunities or an employee’s employment opportunities.

As provided in policy ACB, a “bias incident” means a person’s hostile expression of animus toward another person, relating to, among other things, the other person’s perceived race, color, religion or national origin, of which criminal investigation or prosecution is impossible or inappropriate.

This policy prohibits all forms of racially harassing conduct, even if the conduct does not rise to the level of unlawful discrimination or harassment or constitute a bias incident. Harassment prohibited by this policy does not have to include an intent to harm, be directed at a specific target, involve repeated incidents or result in tangible injury or detriment to persons impacted by the harassment.¹

Examples of conduct prohibited by this policy include, but are not limited to: derogatory language about a person’s skin color, accent, appearance or dress when linked to ethnicity or ancestry; racial slurs or epithets such as use of the “N” word regardless of intent; gestures or acts of physical aggression based on the person’s race or ethnicity; statements or display of graffiti or printed material promoting racial stereotypes; offensive jokes about a religious group when based on actual or perceived shared ancestry, ethnic characteristics or residency in a country with a distinct religious identity; display of symbols of hate as defined by board policy ACB; and verbal or nonverbal slights or insults which communicate hostile, derogatory or negative messages to persons based on their race or ethnicity.

¹ This policy does not prohibit the display of symbols used in the teaching curriculum and other learning opportunities that are aligned to state standards and support the goals of this policy.

Students are expected to follow the standards for student behavior established in this policy and the Student Rights and Responsibilities Handbook and to hold their peers to the standards established by this policy. Students who violate this policy will be provided with age-appropriate education that promotes their understanding of and respect for human rights and diversity, social-emotional learning, and opportunity for growth. Where appropriate, restorative justice practices will be used. Students who violate this policy are subject to discipline, suspension or expulsion.

Teachers and other staff who have knowledge of racial harassment are responsible for taking action to stop the behavior, report it that day to the school administrator and prioritize the safety and well-being of persons impacted.

The school administrator has overall responsibility for compliance with this policy at the school, investigations of and responses to racial harassment at the school level. A building administrator will investigate reports of racial harassment as soon as possible and take prompt and effective remedial action.

Staff members who violate this policy are subject to discipline. Others who violate this policy may be subject to exclusion from district premises. An employee who permits racial harassment to continue or does not respond to a racial harassment complaint may be subject to disciplinary action.

Reporting and Administrative Action Upon Receipt of a Report

A person who believes that the district's policy against racial harassment or discrimination been violated is encouraged to report the matter promptly to the school administrator or department director. Students may use an optional Student Safety Reporting Form, available from the school and on the district website. Any report alleging a violation of this policy by a person to whom a report would ordinarily be made shall instead be made to or filed with the district's Title VI or X coordinator (students) or the Human Resources Director (employees), or to superintendent.²

Upon a report or knowledge of a potential racial harassment incident, the school administrator, department director or designee shall, without delay:

1. Acknowledge receipt of the report and inform the person(s) at whom the behavior was directed, the person alleged to have committed the behavior if known, and the parents of such persons that an investigation has been initiated;
2. Take interim actions necessary to maintaining a safe learning environment and commit to preventing further harm against persons impacted;
3. Assess the allegations, consider whether the behavior violates other board policies or civil rights laws, and follow requirements of applicable policies. Potential violations of policy ACB – Bias Incidents and Hate Symbols shall be processed in accordance with regulation ACB-AR in addition to any procedures required by this policy.
4. Conduct a thorough, sensitive and timely investigation of all racial harassment allegations as soon as possible, find facts and determine responsibility.
5. Provide an appropriate response for the offender and impacted person(s) that is tailored to the circumstances. The response must be reasonably calculated to stop the harassing conduct or discrimination, prevent its recurrence, include educational components that promote understanding and connection, and address any continuing effect on impacted persons or the school climate. Ensure the availability of necessary support structures at the school for persons impacted by racial harassment.
6. Notify parents/guardians of the victim(s) and perpetrator(s) regarding the outcome of the investigation. Communicate that retaliatory behavior of any kind against any complainant or any participant in the complaint process is defined as harassment and will not be tolerated.
7. Document each racial harassment allegation and investigation and provide documentation required by the district's Title VI coordinator in a timely fashion.
8. Monitor the school climate and promptly address problems that could lead to harassment.

² Reports against the superintendent should be made to the board chair.

Formal Grievance Procedure

If a person is dissatisfied with the school or district's action or inaction in responding to alleged racial harassment or discrimination, or if the school fails to render a decision within 30 days of the report, they may appeal by filing a formal complaint with the superintendent's office, using the district complaint form available on the district website at www.4j.lane.edu/contact/complaints or from the superintendent's office. In such a case, the formal complaint procedures and timelines in administrative regulation XX-AR(XX) will apply.³ These procedures provide for an appeal of final district decisions to the Oregon Deputy Superintendent of Public Instruction as provided in OAR 581-002-0001 to 581-002-00231.

District Responsibilities

The district will:

1. Provide an educational program that teaches students to be respectful of others in a diverse society and to understand the impact of racial harassment on students, staff, and community. It is expected that on an annual basis, students will receive an orientation on harassment and their rights and responsibilities under this policy;
2. Ensure appropriate documentation of all reported incidences;
3. Conduct an annual review of racial harassment violations and make recommendations for improvement;
4. Ensure appropriate educational, corrective and remedial measures are implemented;
5. Publicize this policy in student and family handbooks and to employees; and
6. Provide mandatory training and orientation of staff on the contents of this policy. Training will include teaching staff how to create positive educational environments; and prevent, recognize, discourage, and respond to racial harassment.

Retaliation

Anyone reporting or participating in an investigation into racial harassment shall be free from retaliation. Retaliation includes harassment, intimidation, threats, coercion and discrimination against a person because that person has in good faith reported information that the person believes is evidence of a violation of this policy. Retaliation shall be considered a serious violation of Board policy independent of whether a complaint is substantiated.

Direct complaints related to educational programs and services may be made to the U.S. Department of Education, Office for Civil Rights.

Any person found to knowingly make false accusations of racial harassment shall be subject to discipline.

END OF POLICY

Legal Reference(s):

Title VI of Civil Rights Act of 1964
ORS 659.850
OAR 581-021-0045
OAR 581-021-0050

³ When a violation of this policy is initially reported through the filing of a formal complaint at step one, the appeal shall be heard by the superintendent at step two.

Equity Lens for Racial Harassment Policy on board agenda for January 12, 2022

Purpose: Our aim is to establish a policy that defines racial harassment, communicates the district's intolerance for the behavior, provides responsibilities for all members of our communities. While racial harassment is prohibited under other existing policies, this emphasizes the importance of the issue by addressing it in a standalone policy.

Inclusion: All students, staff and community members could be impacted by the policy. District leadership has met with members from CALC, AABSS, and the 4J Office of Equity, Inclusion & Instruction. We have reached out to the Communities Against Hate group for their input. We expect more feedback once the draft policy is made public and community members have the opportunity to read it.

Outcomes: The policy prohibits racial harassment and defines what constitutes racial harassment, outlines expectations regarding reporting and response to complaints involving racial harassment, identifies responsibilities for staff, administrators and the district, and requires training for staff, students and volunteers.

Communication: Once the policy is approved by the board, district leadership will share it with all administrators who will make plans to share it with schools, staff, students and families.

Evaluation: Assessing our progress should be an ongoing process. Report data and surveys should be considered and the policy itself needs to be updated at least annually and reported back to the board.



ITEM FOR ACTION AT A FUTURE MEETING

Date

January 12, 2022

Title

Approve Board Working Agreements

Presenter

Judy Newman, Board Chair

Background:

The board annually reviews, affirms or revises Board Working Agreements.

School Board Working Agreements - 2021-2022

The Board of Directors is the educational policy making body for Eugene School District 4J. The Board is responsible to guide practices, processes and programs with the goal of producing the highest educational achievement for all students. The board is charged with accomplishing this goal while also being responsible for prudent management of available resources. To ensure student success, members of the school board and the superintendent agree to function together with integrity and commitment as a leadership team. To help the Board function together effectively and efficiently, the Board establishes Working Agreements that provide a set of guidelines, shared agreements and expectations and hold each other accountable to follow them.

~~The board's primary responsibility is to establish policies for the 4J School District to guide practices, processes and programs with the goal of producing the highest educational achievement. The board is charged with accomplishing this goal while also being responsible for prudent management of available resources. The board must fulfill these responsibilities by:~~

- ~~• Functioning primarily as a legislative body to formulate and adopt policy~~
- ~~• Hiring and managing a superintendent to implement policy and run the district~~
- ~~• Evaluating the results of the work of the district~~
- ~~• Carrying out its functions openly and seeking the involvement of students, staff and the public during its decision-making processes~~
- ~~• Honoring and respecting the trust and faith the community has placed in the board as individually elected officials by encouraging and soliciting participation and engagement of the community~~

~~To ensure student success, members of the school board and the superintendent agree to function together with integrity and commitment as a leadership team.~~

~~These working agreements do not seek or intend to restrict the rights of an individual board member, but rather to provide a set of guidelines, shared agreements and expectations among and between the individual members, the superintendent and district staff. As a board, there is accountability for these shared agreements in an effort to focus the work of the district.~~ These agreements are intended to augment and detail section A and B of the Eugene School District 4J Policies. (See <http://www.4j.lane.edu/board/policies/>)

4. Board Organization and Governance

1. The board will seek to work with the superintendent in a cooperative and collaborative partnership aligned toward a common mission and goals.
2. The board will focus on the responsibilities of policy making, planning and evaluation of the superintendent, and fiscal oversight.

3. The board will make decisions in the best interest of students and the district as a whole.
4. The board will actively solicit input, listen to all perspectives and give careful consideration to all issues presented to the board.
5. Individual board members have no authority to take individual action regarding policy or district and school administrative matters.
6. Individual board members will abide by decisions of the majority and respect the right of the individual members to express opposing viewpoints and vote their convictions. The minority will not undermine the decision and it cannot be revisited for _____ (time)The Board will respect each individual member's right to express opposing viewpoints and vote their convictions, whether they are in the minority or the majority. Individual Board members will abide by decisions made by the Board and will not interfere with action on settled decision.
- ~~6. Individual board members will respect decisions of the board. Each board member should express viewpoints, and then respect and abide by the vote of the majority.~~
7. Each year the board will select a chair and vice chair, and this constitutes "Board Leadership".
8. Newly elected or appointed board members will be offered and expected to participate in orientation sessions to be provided by Eugene 4J staff and supplemented by outside training as deemed appropriate. And Board leadership will work with staff to develop a list of topics and resources for orientation and onboarding. The list will be given to new board members before July 1st and the new board members will complete the onboarding before the first Board meeting in August. Board Leadership and staff will help new Board members connect with resources."

8.—

Meeting Agreements

1. Board members will arrive on time for meetings in advance of the start time of meetings and will carefully review all meeting materials in advance of the meeting.
2. Board meetings will begin at the designated start time and members will work to end meetings on time.
3. Board members will attend all regular meetings of the board. Members will contact board leadership and the superintendent, in advance of the meeting if unable to attend. Attending meetings via phone or web conference (i.e. Zoom) ~~Calling in to meetings~~ is an option but should be used only in rare occasions when in-person attendance is not possible.

4. Board members will cast a vote on all matters before the board, except when a board member must recuse themselves from the vote, such as in circumstances of a conflict of interest is identified. Abstentions are not allowed.
5. Board meetings will be held only at accessible locations.
6. Board meetings will be properly noticed and adhere to Oregon Public Meeting Law requirements as per Oregon Revised Statutes 192.610–192.690.
7. The Board may hold an executive session as defined in ORS 192.660 and ORS 332.061. Board members must respect and adhere to the confidentiality of all matters and all materials discussed within an executive session of the board. Information shall not be shared with anyone outside of an executive session except if the document has already been published.

Duties, Responsibilities and Role of Board Leadership

1. Board leadership is the annually elected chair and vice chair of the board. Terms for these roles begin on July 1 and end on June 30. A confirmation vote will take place at the first Board meeting on or after July 1st inst in those years when incoming new Board members are unable to vote for leadership.
2. The board chair and vice chair will meet regularly with the superintendent to develop, set, and review agendas for board meetings. A single board member will attend each leadership meeting and agenda review in a rotation format. The schedule of attendance at leadership will be included in the board calendar.
3. Board leadership, in conjunction with the superintendent, will provide a list of board meetings and topics at least once a month. Leadership will take extra care to prioritize items that have been supported by at least three members of the Board. This list is subject to change by a majority vote of the Board.
4. Board leadership will informally survey each member of the board to determine preference and interest for the various board committees. The chair will present the annual board assignments during a regular meeting of the board of directors and will seek ratification of these assignments at that same meeting. When making committee assignments, the chair will consider the preferences expressed by individual board members, and will strive to rotate assignments to maximize opportunities to gain a broader understanding of the district. At the same time, the board chair will assign mentor relationships with the student board representatives. The chair retains the right to make these assignments should ratification not occur.
5. Board members who are not the official appointee to a committee may attend meetings of any committee, but the board member(s) should take caution and be aware that four members of the board constitute a quorum of the board.
6. Board leadership will be responsible for the board self-assessment.
7. Board leadership will be responsible to ensure the annual evaluation of the superintendent occurs in a timely manner and is consistent with the superintendent's contract.

Communication by Board Members

1. Board member communication is subject to the Oregon Public Meetings Law as defined and established in ORS 192.610–192.690. Board members should not deliberate toward any public decisions in any format except for public meetings. A discussion by more than three board members in a non-public forum meeting on any board matter is not allowed.
2. Board members will communicate directly with the superintendent when relaying a concern, complaint or problem received from a community member, Eugene 4J School District staff member or another stakeholder. Any request for information, data or reports, other than a simple distribution of an existing document or report, must be made through the superintendent.
3. Information requests supported by a majority of the Board will be honored as soon as is possible. Information requests by individual Board members which that can be expected to require roughly 15 minutes or more of staff work or staff resources will be referred by the superintendent to board leadership or the full board to determine if the request to use resources aligns with board and district priorities. Board members may always elevate an informal request to for information to a formal agenda item by proposing it in a regular Board meeting (during “Suggestions for Items for a Future Meeting”). and supported by 2 other Board members.
4. When attending meetings or speaking directly to district staff, board members are expected to respect and understand their status as the elected leaders of the school district and how this position will be perceived. It is important to keep communication on district issues focused to the superintendent.
5. Board members will communicate questions or concerns about agenda items to the superintendent and board leadership.
6. The board chair or designee is the official spokesperson for the board. If a media request is made to another member who is not the chair, that member may speak with the media as an individual member, and, and should inform the board as a whole.
7. The board chair will be responsible to answer in writing all correspondence sent to the board. All board members will be copied on responses. However, board members should be cautious to abide by the Oregon Public Meetings Law (ORS 192) with regard to serial meetings via electronic communication; avoid the use of “reply to all”. The board chair will strive for a response timely response to correspondence.
8. In some instances, board members may have an existing professional relationship or volunteer relationship with schools, programs or Eugene 4J staff that necessitates interactions in the board member’s capacity as a private citizen or volunteer. The board member must clearly state the visit or interaction has no official board-related purpose. The board member should inform the superintendent and building administrator of this visit or interaction. When visits or interactions are as a part of a work or volunteer schedule, the board member should inform the superintendent, to the extent possible, of the schedule of meetings.
9. Board members, at times, may wish to learn more about a specific topic, issue or program within the school district. These requests should first be made to the

superintendent (see #2 above). If a site or program visit is requested, this should also be made first to the superintendent who can inform the building administrator and or program staff. Further, from time to time, building administrators or program staff may proactively invite board members to a site or program visit as learning opportunities; these are encouraged. Again, board members should be in communication with the superintendent when such requests are received and should be mindful of the Oregon Public meetings Law.

9.

10.10. With the popularity and availability of photography for social media purposes, photos of students in which students can easily be identified should not be posted without prior and explicit consent of the parent or guardian of the student.

11. If a Board member is experiencing threats, bullying, or insults, they should alert Board Leadership as soon as they are comfortable doing so. If the behavior is being delivered via Board email or during a Board meeting, then Board Leadership will respond on behalf of the entire Board to ensure the personal safety of Board members and that interactions with the public are respectful and constructive. If Board members are receiving threats, insults, or bullying that affect their feelings of safety and ability to perform their duties, or that may affect other Board members, they are encouraged to alert Board leadership as soon as possible. Leadership and the Board member will decide on appropriate action.

Agenda Planning

1. The agenda of each regular board meeting is developed in collaboration between the superintendent and board leadership and is based on an annual calendar and board goals set by the board at a summer retreat.
2. At each regular meeting of the board there will be an opportunity for any member to request an item to be considered for further information or inclusion on the agenda for an upcoming meeting. Board leadership will assess interest or agreement by other members of the board with a straw poll. In order to better plan and manage board time and staff and district resources, the request will be considered if it is supported by at least three members of the board. Each request will be reviewed by board leadership and will be considered for next steps, which may be information provided to the board in the superintendent's weekly memo, an item for information or an item for future action on an upcoming board meeting agenda. Leadership will communicate the next steps decided for the proposed topic to the requesting board member.
3. Regular meeting agendas will include a short verbal report by the chair to preview upcoming meetings and the major topics to be considered. The weekly memo from the superintendent will also include the working calendar of agenda topics for upcoming meetings.
4. In general, agendas will not be changed after they have been published.

- On occasion, an item may be removed, postponed, or changed by board leadership with proper notice to the board and the public in advance of the meeting.
- On occasion, with a majority vote of the board during agenda review at the beginning of the meeting, an agenda may be changed to remove, postpone, or change an item. During a meeting, an item may be postponed due to time or other constraints, with consent of the Board.
In exceptional circumstances, during agenda review at the beginning of the meeting with a majority vote of the board during agenda review at the beginning of the meeting, may an change an agenda, either to add an item or to change an item from information to action may be changed to add an item. This is discouraged, as it is not transparent to the public reduces the possibility for public comment and does not allow for staff preparation. –It should be done only for a time-sensitive matter under circumstances that could not have been foreseen. This will not lead to a board action in the same meeting in which it is raised except under true emergency conditions. OR
- It should be done only if the timing is critical for the operations of the district
- and not passing it immediately would limit health and safety or create a financial consequence or timing problem for operations. This will not lead to a board action in the same meeting in which it is raised except under true emergency conditions. An emergency condition would be one where:
 - Acting immediately is critical for the operations of the district, and
 - not acting immediately would threaten health and safety or create either an unacceptable financial consequence or timing problem for operations.

~~The agenda of each regular board meeting is developed in collaboration between the superintendent and board leadership and is based on an annual calendar and board goals set by the board at the summer board retreat.~~

1. ~~At each regular meeting of the board there will be an opportunity for members to request an item to be considered by the board. In order to better plan and manage staff and district resources, the request must be supported by at least three members of the board. There will be a verbal vote on such requests to ascertain if there are three members in support of the request. The first step for staff response will be information included in the superintendent's weekly memo. If, at this point, a member would like to ask for a work session or "item for information" at a regular meeting of the board, support of at least three members will be needed to place it on the agenda at a future meeting. When the intent is to eventually create or amend board policy, the item will be researched and vetted by staff, and presented at the next reasonably available meeting as an "item for information". The proposed policy or proposed amendment will then be placed as an "item for future action" so as to ensure sufficient time to inform and receive~~

comments from community members. The next step, if the item is to be moved forward, will be the consideration of the matter as an “item for action.”

- ~~2. When a work session, new policy or policy amendment request has been supported by at least four board members, the request will be reviewed by board leadership and will be placed on a future meeting agenda.~~
- ~~3. The board chair will report to the body the status of agenda requests at the next regularly scheduled meeting, provided that there has been sufficient time to review the request with the superintendent and staff. In addition, the weekly memo from the superintendent will also include the “Working Calendar and Draft Agenda”.~~
- ~~4. At the end of regular meetings at which there have been requests for more information or a work session on a topic, the chair will offer a summary of items which have been moved forward.~~
- ~~5. Regular meeting agendas will include a short verbal report by the chair to preview upcoming meetings and the major topics to be considered.~~

Planning and Evaluation

1. Board members will conduct an annual self-assessment of the board’s performance; the annual review ideally should be completed within the context of the board’s spring retreat.
2. Board members will review the “Board of Director’s Guiding Beliefs and Values” statement and “Working Agreements” at least annually.
3. Board members will participate in establishing annual expectations and goals for the superintendent.
4. Board members will objectively evaluate the superintendent’s annual performance and provide appropriate feedback.
5. The board will annually set goals for itself, which will be reviewed and evaluated within the agenda of the summer board retreat.

I _____, have read and understand these working agreements. I agree to work under these agreements during my term as an elected school board member.

(Signature)

1. Board Policy Sections A and B
2. List of Board Committees
3. Role of Student Representatives (Board Policy BCBA)
4. ORS 192.610-690, (Oregon Public Meetings Law)
<https://www.doj.state.or.us/7regon-department-of-justice/public-records/attorney->

~~[generals-public-records-and-meetings-manual-2014/ OSBA: Public Meetings
http://www.osba.org/Resources/Article/Board_Operations/PublicMeetings.aspx](http://www.osba.org/Resources/Article/Board_Operations/PublicMeetings.aspx)~~

5. _____

~~have read and understand these working agreements. I agree to work under~~

- ~~1. Board Policy Sections A and B~~
- ~~2. List of Board Committees~~
- ~~3. Role of Student Representatives (Board Policy BCBA)~~
- ~~4. ORS 192.610-690, (Oregon Public Meetings Law)
<https://www.doj.state.or.us/oregon-department-of->~~

~~[justice/public-records/attorney-generals-public-records-and-meetings-manual-2014/ OSBA: Public Meetings
http://www.osba.org/Resources/Article/Board_Operations/PublicMeetings.aspx](http://www.osba.org/Resources/Article/Board_Operations/PublicMeetings.aspx)~~

~~[Updated 11.23.21 version 2](#)[Updated 11.24.21 version 3](#)~~

Working Agreements Feedback Analysis

- + Maya- Timeframe of Agreements Clarify = 1 year – we affirm or change annually in Fall Retreat
- + Gordon and Laura had some edits in introduction
- + Mary and Gordon had feedback about the preamble-

Board Organization and Governance	Gordon	Laural ** 2 requests = goals	Maya	Mary
1. Board will work with the Sup in a cooperative and collaborative partnership aligned towards goals	X add “The board will <u>seek to</u> work with the superintendent....			I am wondering why the language about working with the superintendent was watered down from "will" to "seek to" (Alicia had the same question)
2 Focus on policy making, planning, eval of Sup, fiscal oversight	Delete			
3				
4				
5				
6 Individual board members share view and respect majority vote	Delete-			
7				
8 New Board members offered and expected to participate in orientation		X and add after election and before July 1st		What responsibility does the new board member have for training - versus placing

				the onus on board leadership
--	--	--	--	------------------------------

Meeting Agreements	Gordon	Laural	Maya
1			
2 Board meetings will begin at the designated start time and members will work to end meetings on time.		X added end time to mtg 10 pm	
3 Board members will attend all regular meetings of the board. Members will contact board leadership and the superintendent, in advance of the meeting if unable to attend. Calling in to meetings is an option but should be used only in rare occasions when in-person attendance is not possible.		X added calling in and zooming okay	
4 . Board members will cast a vote on all matters before the board, except when a conflict of interest is identified. Abstentions are not allowed.		X added a clarification	
5			
6			
7 Exec sessions- respect and adhere to confidentiality	X Keep and add – legal clarification Documents that are public record already are exempt	X Keep and add clarifying lang Use exec sessions judiciously	

Duties, Responsibilities , and Role of Board Leadership	Gordon	Laural	Maya
1 Board leadership is the annually elected chair and vice chair of the board. Terms for these roles begin on July 1 and end on June 30.	X Change to - vote in as soon as possible after 7/1	X Date change to August 1-July 31 term	
2 The board chair and vice chair will meet regularly with the superintendent to develop, set, and review agendas for board meetings. A single board member will attend each leadership meeting and agenda review in a rotation format. The schedule of attendance at leadership will be included in the board calendar.	X Keep and add: Items that have been supported by at least three members of the Board will take precedence in setting the agenda and scheduling the use of meeting time.		
3 Board leadership, in conjunction with the superintendent, will provide a list of board meetings and topics at least once a month.	X Keep and add this list is subject to change by a majority vote of the Board.		
4			
5			
6			
7			
8. Laural added		Added – Board Leadership responsible for timely sup eval and aligned with contract	

Communication by Board Members	Gordon	Laural	Maya
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1 Communication subject to Oregon Public meeting laws..	Keep and delete second sentence “a discussion of more than 3 Board members in a non public meeting by any board member is not allowed- legal clarification		
2			
3 Board member requests for information – not to exceed 15 min, or sup refers to Board leadership if aligns with priorities of board and district	X-addition - staff estimates time – okay if 3 board members vote to get it.	? 15 min?	
4. When attending meetings or talking directly to district staff, board members are expected to understand and respect their status as elected leaders of the school district and how this position will be perceived. It is important to keep communication on district issues focused to the superintendent.	Keep and delete last sentence. It is important to keep communication on district issues focused to the superintendent.	Keep and delete ... and how this position will be perceived. It is important to keep communication on district issues focused to the superintendent.	
5 Board members will communicate concerns about the agenda to board leadership and the superintendent	Delete-		
6			
7 Board chair responds to all communications and on behalf of the Board and copy the board on response. Caution about public meeting laws.			Clarification about when other Board members can respond
8. In some instances, board members may have an existing professional relationship or volunteer relationship		Keep and delete second sentence: When visits or interactions are as a part	Discuss practical application

<p>with schools, programs or Eugene 4J staff that necessitates interactions in the board member’s capacity as a private citizen or volunteer. The board member must clearly state the visit or interaction has no official board-related purpose. The board member should inform the superintendent and building administrator of this visit or interaction. When visits or interactions are as a part of a work or volunteer schedule, the board member should inform the superintendent, to the extent possible, of the schedule of meetings.</p>		<p>of a work or volunteer schedule, the board member should inform the superintendent, to the extent possible, of the schedule of meetings</p>	
<p>9. Board members, at times, may wish to learn more about a specific topic, issue or program within the school district. These requests should first be made to the superintendent (see #2 above). If a site or program visit is requested, this should also be made first to the superintendent who can inform the building administrator and or program staff. Further, from time to time, building administrators or program staff may proactively invite board members to a site or program visit as learning opportunities; these are encouraged. Again, board members should be in communication with the superintendent when</p>	<p>Delete-</p>		<p>Delete or rewrite</p>

such requests are received and should be mindful of the Oregon Public meetings Law.			
10			
New #11 Judy and Martina * see below			I think that we do not need the section in the WA and it creates more questions than resolution. If the decision is made to put it in the WA, then it should not be in the section on communication. It should be in the first section on how board members relate to each - the governance section.

Maybe for this section we should describe process and then discuss as a whole and not item by item.?? We re-wrote this section

Agenda Planning	Gordon	Laural	Maya
1. Agenda for each regular board meeting is developed with Sup and Board leadership based on Board calendar and goals from annual retreat	X change to:developed by Board leadership based on items raised by Board as highest priority. Board leadership will consult with Sup if she wants to add other items even if not one of the Board priorities.		
2	X	Discuss	
3 Combine 2+3+4- see below	Delete	? least 4 members ?	
4			
5			
6			

New #7 Proposed by Laural **			
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Planning and Evaluation	Gordon	Laural	Maya
1			
2			Discuss how agenda items are added
3			clarify time frames
4	X		
5			

***Proposed new #11 under *Communication by Board Members Section*:**

If a Board member is experiencing threats, bullying or insults they should alert Board Leadership as soon as they are comfortable doing so. If the behavior is being delivered via Board email or during a Board meeting, then Board Leadership will respond on behalf of the entire Board to ensure the personal safety of Board members and that interactions with the public are respectful and constructive. Board members are encouraged to alert the Superintendent and /or Board Leadership of any threats, insults or bullying other than through Board email or meetings that affects feelings of safety and ability to perform their duties and that may affect other Board members as well. Together we will decide on appropriate action.

If Board Leadership is involved, the Board member will alert the Superintendent as soon as they are comfortable.

****Proposed new #7 under *Agenda Planning Section*:**

Write a process for adding time-sensitive and emergency items to a Board agenda.

Combined under *Agenda Planning items 2 and 3 and 4*:

How do we get information on items and when and how do they get on the Board Agenda We want to maximize transparency

Maybe this needs to be an open ended discussion first

At each regular Board meeting there will be an opportunity for a board member to request an item be considered by the Board. The Board will discuss the item and vote as to whether or not we want to address it- A majority vote of 4 members will move it forward. The Board will decide how to address it- can it be addressed by receiving information in the Friday memo? If not, should it be placed as an item for information on Board agenda? After the information is heard the Board can vote to put it on as an item for future action – a majority vote of 4 is needed to move it. Board Leadership will figure out when to place it on the calendar of Board meetings and report back to the Board when it will be discussed.

Updated 10.24.21

School Board Working Agreements - 2021-2022

The Board of Directors is the educational policy making body for Eugene School District 4J.. The Board is responsible to guide practices, processes and programs with the goal of producing the highest educational achievement for all students. The board is charged with accomplishing this goal while also being responsible for prudent management of available resources. To ensure student success, members of the school board and the superintendent agree to function together with integrity and commitment as a leadership team. To help the Board function together effectively and efficiently, the Board establishes Working Agreements that provide a set of guidelines, shared agreements and expectations and hold each other accountable to follow them.

These agreements are intended to augment and detail section A and B of the Eugene School District 4J Policies. (See <http://www.4j.lane.edu/board/policies/>)

Board Organization and Governance

1. The board will seek to work with the superintendent in a cooperative and collaborative partnership aligned toward a common mission and goals.
2. The board will focus on the responsibilities of policy making, planning and evaluation of the superintendent, and fiscal oversight.
3. The board will make decisions in the best interest of students and the district as a whole.
4. The board will actively solicit input, listen to all perspectives and give careful consideration to all issues presented to the board.
5. Individual board members have no authority to take individual action regarding policy or district and school administrative matters.
6. The Board will respect each individual member's right to express opposing viewpoints and vote their convictions, whether they are in the minority or the majority. Individual Board members will abide by decisions made by the Board and will not interfere with action on settled decision.
7. Each year the board will select a chair and vice chair, and this constitutes "Board Leadership".
8. Newly elected or appointed board members will be offered and expected to participate in orientation sessions to be provided by Eugene 4J staff and supplemented by outside training as deemed appropriate. And Board leadership will work with staff to develop a list of topics and resources for orientation and onboarding. The list will be given to new board members before July 1st and the new board members will complete the onboarding before the first Board meeting in August. Board Leadership and staff will help new Board members connect with resources.

Meeting Agreements

1. Board members will arrive on time for meetings and will carefully review all meeting materials in advance of the meeting.
2. Board meetings will begin at the designated start time and members will work to end meetings on time.
3. Board members will attend all regular meetings of the board. Members will contact board leadership and the superintendent, in advance of the meeting if unable to attend. Attending meetings via phone or web conference (i.e. Zoom) is an option but should be used only in rare occasions when in-person attendance is not possible.
4. Board members will cast a vote on all matters before the board, except when a board member must recuse themselves from the vote, such as in circumstances of a conflict Abstentions are not allowed.
5. Board meetings will be held only at accessible locations.
6. Board meetings will be properly noticed and adhere to Oregon Public Meeting Law requirements as per Oregon Revised Statutes 192.610–192.690.
7. The Board may hold an executive session as defined in ORS 192.660 and ORS 332.061. Board members must respect and adhere to the confidentiality of all matters and all materials discussed within an executive session of the board. Information shall not be shared with anyone outside of an executive session except if the document has already been published.

Duties, Responsibilities and Role of Board Leadership

1. Board leadership is the annually elected chair and vice chair of the board. Terms for these roles begin on July 1 and end on June 30. A confirmation vote will take place at the first Board meeting on or after July 1st in those years when incoming new Board members are unable to vote for leadership.
2. The board chair and vice chair will meet regularly with the superintendent to develop, set, and review agendas for board meetings. A single board member will attend each leadership meeting and agenda review in a rotation format. The schedule of attendance at leadership will be included in the board calendar.
3. Board leadership, in conjunction with the superintendent, will provide a list of board meetings and topics at least once a month. Leadership will take extra care to prioritize items that have been supported by at least three members of the Board. This list is subject to change by a majority vote of the Board.
4. Board leadership will informally survey each member of the board to determine preference and interest for the various board committees. The chair will present the annual board assignments during a regular meeting of the board of directors and will seek ratification of these assignments at that same meeting. When making committee assignments, the chair will consider the preferences expressed by individual board members, and will strive to rotate assignments to maximize opportunities to gain a broader understanding of the district. At the same time, the board chair will assign mentor relationships with the student

board representatives. The chair retains the right to make these assignments should ratification not occur.

5. Board members who are not the official appointee to a committee may attend meetings of any committee, but the board member(s) should take caution and be aware that four members of the board constitute a quorum of the board.
6. Board leadership will be responsible for the board self-assessment.
7. Board leadership will be responsible to ensure the annual evaluation of the superintendent occurs in a timely manner and is consistent with the superintendent's contract.

Communication by Board Members

1. Board member communication is subject to the Oregon Public Meetings Law as defined and established in ORS 192.610–192.690. Board members should not deliberate toward any public decisions in any format except for public meetings. A discussion by more than three board members in a non-public forum on any board matter is not allowed.
2. Board members will communicate directly with the superintendent when relaying a concern, complaint or problem received from a community member, Eugene 4J School District staff member or another stakeholder. Any request for information, data or reports, other than a simple distribution of an existing document or report, must be made through the superintendent.
3. Information requests supported by a majority of the Board will be honored as soon as is possible. Information requests by individual Board members that can be expected to require roughly 15 minutes or more of staff work or staff resources will be referred by the superintendent to board leadership or the full board to determine if the request to use resources aligns with board and district priorities. Board members may always elevate an informal request for information to a formal agenda item by proposing it in a regular Board meeting (during “Suggestions for Items for a Future Meeting”).
4. When attending meetings or speaking directly to district staff, board members are expected to respect and understand their status as the elected leaders of the school district and how this position will be perceived. It is important to keep communication on district issues focused to the superintendent.
5. Board members will communicate questions or concerns about agenda items to the superintendent and board leadership.
6. The board chair or designee is the official spokesperson for the board. If a media request is made to another member who is not the chair, that member may speak with the media as an individual member, and should inform the board as a whole.
7. The board chair will be responsible to answer in writing all correspondence sent to the board. All board members will be copied on responses. However, board members should be cautious to abide by the Oregon Public Meetings Law (ORS 192) with regard to serial meetings via electronic communication; avoid the use of “reply to all”. The board chair will strive for a response timely response to correspondence.

8. In some instances, board members may have an existing professional relationship or volunteer relationship with schools, programs or Eugene 4J staff that necessitates interactions in the board member's capacity as a private citizen or volunteer. The board member must clearly state the visit or interaction has no official board-related purpose. The board member should inform the superintendent and building administrator of this visit or interaction. When visits or interactions are as a part of a work or volunteer schedule, the board member should inform the superintendent, to the extent possible, of the schedule of meetings.
9. Board members, at times, may wish to learn more about a specific topic, issue or program within the school district. These requests should first be made to the superintendent (see #2 above). If a site or program visit is requested, this should also be made first to the superintendent who can inform the building administrator and or program staff. Further, from time to time, building administrators or program staff may proactively invite board members to a site or program visit as learning opportunities; these are encouraged. Again, board members should be in communication with the superintendent when such requests are received and should be mindful of the Oregon Public meetings Law.
10. With the popularity and availability of photography for social media purposes, photos of students in which students can easily be identified should not be posted without prior and explicit consent of the parent or guardian of the student.
11. If a Board member is experiencing threats, bullying, or insults, they should alert Board Leadership as soon as they are comfortable doing so. If the behavior is being delivered via Board email or during a Board meeting, then Board Leadership will respond on behalf of the entire Board to ensure the personal safety of Board members and that interactions with the public are respectful and constructive. If Board members are receiving threats, insults, or bullying that affect their feelings of safety and ability to perform their duties, or that may affect other Board members, they are encouraged to alert Board leadership as soon as possible. Leadership and the Board member will decide on appropriate action.

Agenda Planning

1. The agenda of each regular board meeting is developed in collaboration between the superintendent and board leadership and is based on an annual calendar and board goals set by the board at a summer retreat.
2. At each regular meeting of the board there will be an opportunity for any member to request an item to be considered for further information or inclusion on the agenda for an upcoming meeting. Board leadership will assess interest or agreement by other members of the board with a straw poll. In order to better plan and manage board time and staff and district resources, the request will be considered if it is supported by at least three members of the board. Each request will be reviewed by board leadership and will be considered for next steps, which may be information provided to the board in the superintendent's weekly memo, an item for information or an item for future action on an upcoming

board meeting agenda. Leadership will communicate the next steps decided for the proposed topic to the requesting board member.

3. Regular meeting agendas will include a short verbal report by the chair to preview upcoming meetings and the major topics to be considered. The weekly memo from the superintendent will also include the working calendar of agenda topics for upcoming meetings.
4. In general, agendas will not be changed after they have been published.
 - On occasion, an item may be removed, postponed, or changed by board leadership with proper notice to the board and the public in advance of the meeting.
 - On occasion, with a majority vote of the board during agenda review at the beginning of the meeting, an agenda may be changed to remove, postpone, or change an item. During a meeting, an item may be postponed due to time or other constraints, with consent of the Board.
 - In exceptional circumstances, during agenda review at the beginning of the meeting a majority vote of the board may change an agenda, either to add an item or to change an item from information to action. This is discouraged, as it reduces the possibility for public comment and does not allow for staff preparation. It should be done only for a time-sensitive matter under circumstances that could not have been foreseen.
 - This will not lead to a board action in the same meeting in which it is raised except under true emergency conditions. An emergency condition would be one where:
 - Acting immediately is critical for the operations of the district, *and*
 - not acting immediately would threaten health and safety or create either an unacceptable financial consequence or timing problem for operations.

4.

Planning and Evaluation

1. Board members will conduct an annual self-assessment of the board's performance; the annual review ideally should be completed within the context of the board's spring retreat.
2. Board members will review the "Board of Director's Guiding Beliefs and Values" statement and "Working Agreements" at least annually.
3. Board members will participate in establishing annual expectations and goals for the superintendent.
4. Board members will objectively evaluate the superintendent's annual performance and provide appropriate feedback.
5. The board will annually set goals for itself, which will be reviewed and evaluated within the agenda of the summer board retreat.

I _____, have read and understand these working agreements. I agree to work under these agreements during my term as an elected school board member.

(Signature)

1. [Board Policy Sections A and B](#)
2. List of Board Committees
3. Role of Student Representatives ([Board Policy BCBA](#))
4. [ORS 192.610-690, \(Oregon Public Meetings Law\)](#)
<https://www.doj.state.or.us/6regon-department-of-justice/public-records/attorney-generals-public-records-and-meetings-manual-2014/> OSBA: Public Meetings
http://www.osba.org/Resources/Article/Board_Operations/PublicMeetings.aspx

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