

<b>LANE EDUCATION SERVICE DISTRICT</b>	<b>BOARD MEETING</b>
1200 Hwy 99 N	Tuesday, April 1, 2025
Eugene, Oregon 97402	Regular Meeting: 6:30 PM

**LANE ESD BOARD MEETING  
AGENDA**

Tuesday, April 1, 2025

1. 5:00 PM Executive Session

Chair Sherry Duerst-Higgins will call an Executive Session of the Board of Directors of Lane ESD to order. The Board of Directors of Lane ESD will meet in Executive Session to:

- Review and evaluate the performance of the superintendent or any other public officer, employee or staff member, unless that person requests an open hearing. (ORS 192.660(2)(i))

Board Chair

2. 5:30 PM Work Session: Budget Committee Overview

The Budget Committee will attend an orientation for the 2024-25 Budget process.

Board of Directors

2025-26 Budget Committee Orientation 4-1-2025	13
2025-26 Core & Flex Model as of 3-5-2025	37
Lane ESD 2025-2027 Local Service Plan (Year One)	38

3. 6:15 Call Regular Meeting To Order

Board Chair

4. Welcome

Guests attending the meeting will be introduced.

Board Chair

5. Public Participation

This is an opportunity for the audience to address the Board on topics either on, or not on, the agenda. There will also be opportunities for the audience to comment on specific agenda items as the Board addresses them.

Comments Regarding Staff Members - Speakers may offer objective criticism of ESD operations and programs. The Board will not hear comments regarding any individual ESD staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for Board consideration of a complaints involving a staff member. The association contract governing the employee's rights will be followed. A commendation involving a staff member should be sent to the superintendent, who will forward it to the staff member, his/her supervisor and the Board.

The Board requests that a public comment add information or a perspective that has not already been mentioned previously, and that the patron refrains from repeating a similar point. To make a comment or present a topic during public comment, if the opportunity is available on the Board agenda, please complete the Intent to Speak card and submit it to the Board secretary prior to the start of the meeting. An individual that has submitted an Intent to Speak card and has been invited to speak by the Board chair, will be allowed three minutes.

Any person, who is invited by the Board chair to speak to the Board during a meeting, should state his/her name and address and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.

6. Lane Education Service District Statement of Accountability: Land Acknowledgement

Lane ESD acknowledges that the lands we call Lane County - the lands that sustain our children, our future, and our collective well-being - are the traditional ancestral home of the Kalapuya, Siuslaw, Molalla, and other indigenous people who have lived in Lane County since time immemorial. Native children, families, and communities bear witness to a legacy of displacement and forced relocation. As an educational institutions we are accountable for addressing the current and former silencing, erasure and genocide of native people in Oregon and Turtle Island. We aim to join with indigenous people, honoring their resilience, courage, and self-determination in a purposeful pursuit of justice.

Today indigenous people -- alive, diverse, and vibrant -- live in and contribute to the culture of Lane County. We are all blessed by their presence.

- We commit to support our own, Lane ESD staff, and student learning about indigenous peoples of Oregon, the history, culture, current concerns, and the role of educational institutions in the genocide of Native/Indigenous people and tribes and in the possibilities for repair and justice. As an ESD we will support and encourage the implementation of Tribal History/Shared History curriculum with all our educational partners.

2. The board also commits to building relationships that would help us understand the lived experiences of our native students' families and communities and how LESD impacts our students, in collaboration with the superintendent.
3. The board will review and update the spoken Statement of Accountability Land Acknowledgement annually during our annual organizational meeting or when needed.

Members of the Board

Lane ESD Board of Directors Land Acknowledgement

7. Agenda Review

Board Chair

8. Presentation: Integrated Guidance Plan

Dr. Ahearn will present on the progress of the Integrated Guidance Plan.

Madeline Ahearn

9. Action Items

Board Chair

- A. Consent Agenda

The Lane ESD Board of Directors has agreed to implement a consent agenda. All items in the consent agenda are adopted by a single motion unless a member of the Board or the Superintendent requests that such item be removed from the consent agenda and acted upon separately.

Generally, consent agenda items are matters which members of the Board agree are routine in nature and should be acted upon in one motion to conserve time and to enable the Board to focus on the other matters on the agenda.

Back-up materials for consent agenda items are included in the agenda packet as needed. Minutes of this meeting will reflect action on each item.

If any board member wishes to withdraw any consent group item, it will be moved to the appropriate section of the agenda.

**BE IT RESOLVED** that the Board of Directors of Lane ESD adopts the consent group as submitted and listed below.

1. Lane ESD Board Meeting Minutes of March 4, 2025
2. Human Resource Report, dated March 30, 2025

Board Chair

LESD Board Minutes - March 4 2025	50
HR Board Report - April 2025	59

B. Accept Financial Report

EXAMPLE QUESTIONS ASKED BY BOARD MEMBERS OF A BUSINESS MANAGER DURING A FINANCIAL REVIEW SESSION:

- 1) Are the books balanced and reconciled?
- 2) Are all cash and investment accounts reconciled to the general ledger?
- 3) Does the adopted budget reflect expected expenditures?
- 4) Have payroll reports been filed and have all payroll liabilities been paid timely?
- 5) Have all federal and state reimbursement requests as well as required financial reporting forms been filed timely?
- 6) Are there any suspected cases of fraud that we need to be aware of?
- 7) Are there any suspected changes to the internal control system?
- 8) Have there been any significant changes to the internal control system?
- 9) Is the business office adequately staffed to allow for proper segregation of duties?
- 10) Have there been any changes to the accounting system or accounting policies that are significant?
- 11) Has the accounting software and related IT systems been subject to review by an IT professional to ensure seamless backup in the event of a malware, ransomware, or other compromise of computer security?
- 12) Are there any other financial-related matters we should be aware of?
- 13) Are there any new pronouncements on the horizon that may require additional staff time or disbursement of funds to properly implement?
- 14) Are all financial statements that have been provided to the Board accurate and complete to the best of your knowledge?
- 15) Have you been asked by the Superintendent to do anything that makes you uncomfortable or to present any information you feel is inaccurate?

**BE IT RESOLVED** that the Board of Directors of Lane ESD accepts the Financial Report for February 2025.

Board Chair

February 2025 Financial Report	61
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C. Accept Financial Audit for 2023-24

The Board of Directors will review and accept the Financial Audit for 2023-24.

#### Audit Committee Representatives

Communication to the Governing Body 6-30-2024 65

Cover Memo - Financial Report - Fiscal Year Ended June 30, 2024 72

Lane Education Service District - Financial Report - 2024 74

#### D. Second Reading: Approve Policy Recommendations

Lane ESD has engaged with OSBA to complete a desk rewrite of the Board Policy Manual. Leslie Fisher (OSBA) has provided the following policies/administrative rules for review:

#### Board Chair, Superintendent

Section AB Tony notes included 178

##### 1. Adopt Policy Updates

BB: Board Legal Status

BBA: Board Powers and Duties

BBA: Board Powers and Duties

BBAA: Individual Board Member's Authority and Responsibilities

BBB: Board Elections

BBBA: Board Member Qualifications

BBBB: Board Member Oath of

BBC: Board Member Resignation

BBD: Board Member Removal from Office

BBE: Vacancies on the Board

BBF: Board Member Standards of Conduct (Version 2) - Recommend to adopt

BBFA: Board Member Ethics and Conflicts of Interest

BBFB: Board Member Ethics and Nepotism

BC/BCA: Board Organization/Board Organizational Meeting

BCB: Board Officers

BCD: Board-Superintendent Relationship

BCE: Board Committees

BCF: Advisory Committees to the Board

BD/BDA: Board Meetings

BDB: Special Meetings

BDC: Executive Sessions

BDD: Board Meeting Procedures  
BDDG/BDDC: Board Meeting Agenda  
BDDG/BDDK: Minutes of Board Meetings  
BDDH: Public Comment at Board Meetings (Version 2) - Recommend to adopt  
BF: Policy Development  
BFC: Adoption and Revision of Policies (Version 2) - Recommend to adopt  
BFCA: Administrative Regulations  
BFD: Board Policy Implementation  
BFE: Administration in the Absence of Policy  
BFF: Suspension of Policies  
BFG/BFGA: Policy Review  
BG: Staff Communications  
BH/BHA: Orientation of New Board Members  
BHB: Board Member Development  
BHD: Board Member Compensation and Expense Reimbursement  
BHD-AR: Board Member Expense Reimbursement Procedures  
BHDA: Compensation for Legal Fees for Board Members and Employees  
BHE: Board Member Liability Insurance  
BI: Board Legislative Program (Version 2) - Recommend to adopt  
BJ/BJA: School Board Memberships  
BK: Evaluation of Board Operational Procedures

These updates were first read at the March 2025 meeting of the Board of Directors.

**BE IT RESOLVED** that the Board of Directors of Lane ESD adopt policy updates as presented.

Superintendent Scurto, Board Chair

2. Accept Policy Deletions

BBF: Board Member Standards of Conduct (Version 1) - Recommended to delete  
BCG: Legal Counsel - Recommend to delete  
BDDA: Notification of Board Meetings - Recommend to delete  
BDDH: Public Comment at Board Meetings (Version 1) - Recommend to delete  
BDE: Hearings - Recommend to delete  
BE: Board Work Sessions - Recommend to delete  
BFC: Adoption and Revision of Policies (Version 1) - Recommend to

delete

BI: Board Legislative Program (Version 1) - Recommend to delete

BKA: Review of Contracted Service Providers - Recommend to delete

BKA -AR: Process for Review of Service Providers - Recommend to delete

These updates were first read at the March 2025 meeting of the Board of Directors.

**BE IT RESOLVED** that the Board of Directors of Lane ESD accept policy deletions as presented.

Superintendent Scurto, Board Chair

3. Adopt Policies New to Lane ESD

BF: Policy Development

This update was first read at the March 2025 meeting of the Board of Directors.

**BE IT RESOLVED** that the Board of Directors of Lane ESD adopt new policy as presented.

Superintendent Scurto, Board Chair

E. Approve Integrated Guidance Plan for JDEP

Annie Galaxy, Superintendent Tony Scurto

2025-2027 LESD JDEP IG Presentation

274

10. Discussion/Reports

A. Legislative Update

Superintendent Scurto will provide an update in legislative activities if there are any updates.

Superintendent Tony Scurto

B. Superintendent Report

Superintendent Tony Scurto

C. Superintendent Evaluation

The Board of Directors will discuss next steps in the Evaluation of the Superintendent.

Board of Directors

D. Policy First Reading (Policy Desk Rewrite)

At last month's meeting of the Board, the Board first read policies reviewed in the OSBA desk rewrite from Chapter B. This month, the following policies from Chapter C are being presented to the Board as a first read:

Board Chair, Superintendent

LaneESD Section C with Revisions

295

E. OAESD Spring Conference

Attendees may register through April 2nd and still get the earlybird discounted rate. Each attendee must register themselves using their assigned email address.

\*To register:

- 1) Create a Sched.com Account (if you don't already have one)
- 2) Go to the event link: 2025 OAESD Spring Conference
- 3) Password: OAESD!
- 4) Once in the event page, there's a link at the top right, "Reserve Ticket" to click on and answer the questions to register. There is also a Sunriver Reservations Tab to secure a room in the room block, should that be needed, and other event information as well.

This will need to be done by each individual registering, with their account tied to their own email address.

Hotel reservations have been made for Board members that plan to attend.

Superintendent Scurto

OAESD Spring Conference Agenda 2025

337

11. Information from Administrative Staff

The directors of Human Resources and Title Programs, Special Education, Business Services, Technology and School Improvement have submitted written reports to the Board on matters of interest concerning his/her area of responsibility.

Administrative Staff

School Improvement Board Update_04_01_25	339
Special Education Board Report April 2025	340

## 12. Board Member Reports and Comments/Agenda Planning

### Lane ESD Board, Liaisons, Advisors

#### A. Agenda Planning

Board members are invited to send agenda items to be considered for the next board meeting. Please call or email to the Board Chair or Superintendent.

Board Chair

#### B. Board Member Reports

Board members are asked to submit their reports in writing to be attached to Boardbook. Reports can be sent to the Executive Assistant in advance of the meeting.

As Board Members prepare their reports, please consider the following questions:

- What programs did I visit over the last month? What committees did I participate in?
- What is the connection to the LESD services and programs to the component districts or community?
- What significance or meaning does the activity have to the broader community?
- What are the next steps or follow-up activities planned?

**Sherry Duerst-Higgins**

**Linda Hamilton**

**Leslie Harris**

**Nora Kent:** On March 13th, I visited, along with other LESD CTE staff ,programs at Mapleton and Siuslaw High Schools. At Mapleton High School we were organized into groups to do a "scavenger hunt" . Students led us to the various CTE classes and in each class there was a Student Ambassador to explain aspects of the programs. Many of the classes had us do a hands-on activity. We visited electronics/ computer, culinary,

construction, media/photography, gardening and business classes. At Siuslaw High School we were served lunch by the Culinary Program. I really appreciated their focus on fresh sustainable foods. Apparently the students even learn butchering. Then we headed out to visit medical and healthcare, auto body, metal working, forestry and fishery, construction and robotics/ computer classes. Very impressed!

**Sydney Kissinger**

**Vanessa Truett**

**Rose Wilde**

, Superintendents' Council Advisor

**Mike Anderson**, Liaison, Creswell School District

**Danna Brownell**, Liaison, McKenzie School District

**Robin Zygaitis**, Bethel School District

Board, Advisors, Liaisons

### 13. Announcements/Correspondence

Board Chair

#### A. Acknowledgements and Recognition

Superintendent Tony Scurto

#### B. Kudos

Thank you to those who took the time to acknowledge co-workers/staff with kudos. Employees and Board members can submit a "kudo" any time during the month. To submit a kudo visit:  
[www.lesd.k12.or.us/forms/kudos.html](http://www.lesd.k12.or.us/forms/kudos.html)

Administrators

#### C. Announcements

Board Chair

### 1. Lane ESD Board Member Activities and Opportunities

May 7-9, 2025: OAESD Spring Conference  
August 8-10, 2025: OSBA Summer Board Conference

## 2. Component District Board Meeting Dates

**Bethel:** During the regular school year the school board meets on the 2<sup>nd</sup> and 4<sup>th</sup> Wednesdays of the month at 6pm for regular sessions. The Board will conduct only one meeting in November, December, March and May, when the board meets on the 2<sup>nd</sup> Wednesday only.

**Blachly:** The District Board typically meets on the second Wednesday of each month at 6:00 pm, location TBD.

**Creswell:** Regular Board of Director meetings are typically held the second Wednesday of each month at 6:00 PM.

**Crow-Applegate-Lorane:** The Board of Directors for Crow-Applegate-Lorane School District #66 holds a regular meeting at 7:00 pm on the third Thursday of each month. The meetings are held at Applegate Elementary School and at the Lorane Grange.

**Eugene:** The Eugene School Board usually meets in regular public sessions on the first and third Wednesdays of each month at 7 p.m. This schedule sometimes varies, and additional meetings and work sessions are scheduled as necessary.

**Fern Ridge:** Third Monday of the month, unless otherwise noted. Time: 6:30 p.m.

### **Junction City:**

**Lowell:** Regular Board Meetings are scheduled for the 4th Monday of the month, with the Meeting beginning at 4:00 pm

**Mapleton:** The Mapleton School Board meets on the third Wednesday of each month. There is no meeting during the month of July. The School Board meeting is held in the high school at 6:00pm, unless otherwise noted.

**Marcola:** Regular board meetings are scheduled for the 2nd Monday of each month at 6 PM.

**McKenzie:** McKenzie School Board meetings are held on the third Wednesday of each month unless noted otherwise.

### **Oakridge**

### **Pleasant Hill**

**Siuslaw:** The board of directors meet the second Wednesday of each month with the exception of a regular meeting scheduled for August 21, 2024, and November 20, 2024 . The board normally meets in the district board room located at 2111 Oak Street in Florence, Oregon. The meetings are scheduled to begin at 6:00 p.m. with a work session and the regular meeting will begin at approximately 6:30p.m.

**South Lane:** The South Lane School Board usually meets in regular public sessions on the first Monday and third Monday of each month at

5:30 p.m. for a work session. Meetings normally are held at the South Lane School District Office, 455 Adams Ave in Cottage Grove.

**Springfield:** The Board of Directors generally meet on the second and fourth Mondays of each month. Regular business meetings begin at 7 p.m. on the second Monday and work sessions are generally held at 5:30 p.m. on the fourth Monday of the month. All meetings, unless otherwise noted, are held in the Board Room of the Springfield Public Schools Administration Building

#### 14. Adjournment

- The next regular meeting is scheduled to be held Tuesday, May 6, 2025, at the Lane ESD Main Campus, 1200 Highway 99 N, Eugene.

# BUDGET COMMITTEE ORIENTATION

April 1, 2025



# WELCOME

introductions

# AGENDA

overview of local service plan

budget outlook and priorities

grants and contracts

next steps

questions

# LOCAL SERVICE PLAN

## development

- ◇ superintendents council
- ◇ district job-alike groups
- ◇ college, early childhood and community partners

# LOCAL SERVICE PLAN

## framework

- ◇ two-year plan
- ◇ aligned with Oregon's K-12 biennium funding
- ◇ focus on services that support districts' goals
- ◇ review annually for service recommendations

# LOCAL SERVICE PLAN

2025-27 year one

- ◇ first year of biennium
- ◇ first year of two-year plan

# FUNDING MODEL

## ORS 334.177

- ◇ at least **90%** of state school fund (SSF) formula revenue must be spent on services in local service plan
- ◇ remaining funds may be spent on administrative services

# FUNDING MODEL

provides basis for allocation of resolution funds

- ◇ funding for **core services**
- ◇ allocation of **flex funds** to districts

# CORE SERVICES

essential services available to all districts

- ◇ technology services
- ◇ school improvement
- ◇ connected lane county
- ◇ innovation projects
- ◇ promise programs
- ◇ life skills high-cost pool
- ◇ lane career academy

# FLEX FUNDS

used for services outlined in local service plan

- ◇ funds are allocated to districts based on ADM
- ◇ up to **50%** may be received via “transit” (cash)

# FLEX FUNDS

## menu of services

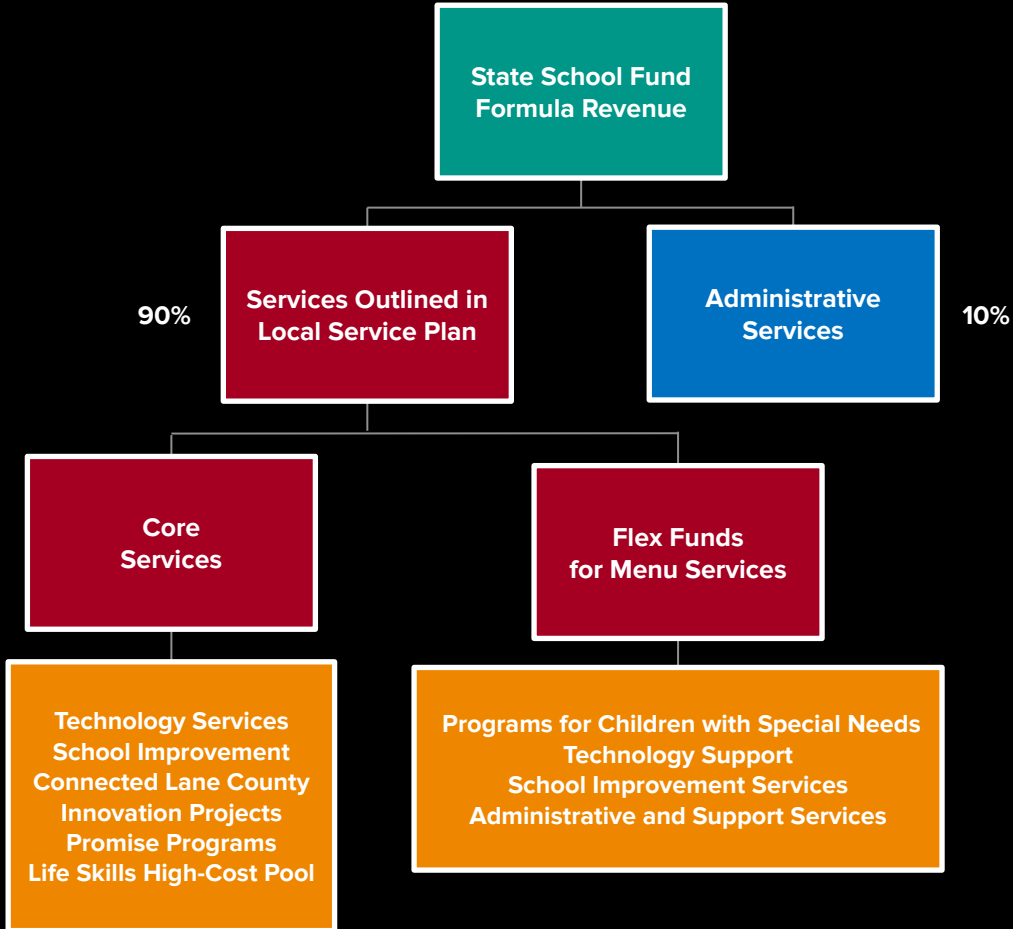
- ◇ programs for children with special needs
- ◇ technology support
- ◇ school improvement services
- ◇ administrative and support services

# FLEX FUNDS

custom services

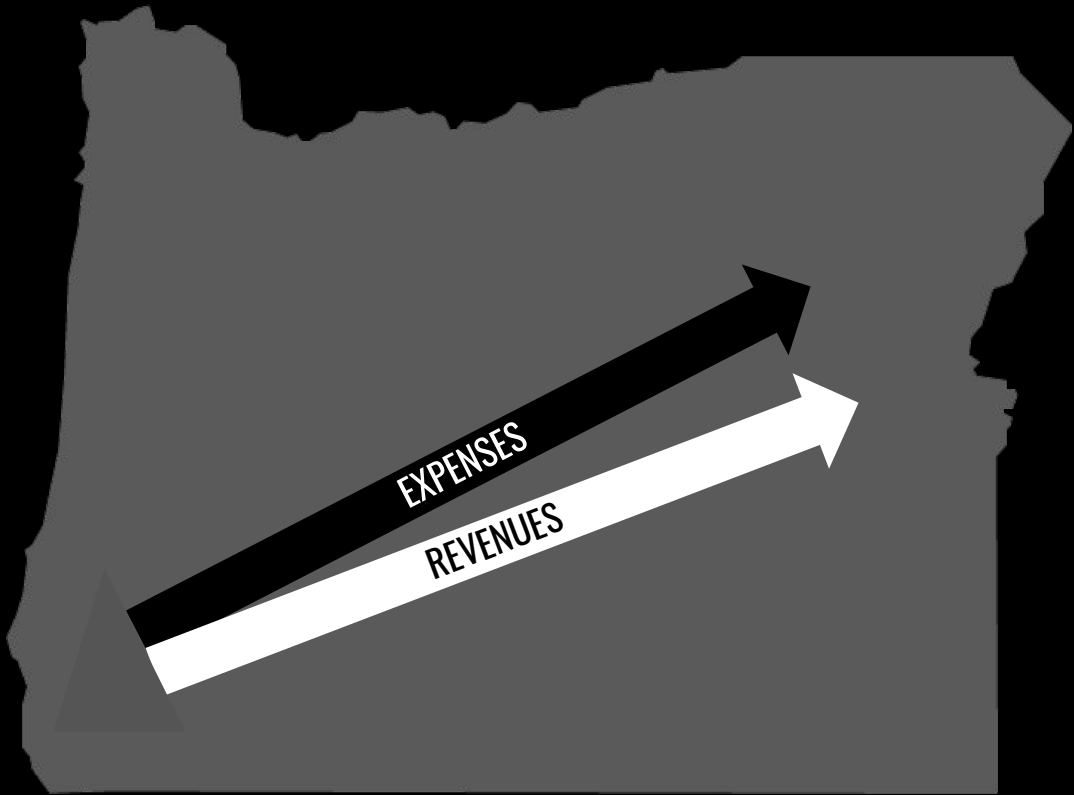
- ◇ developed based on specific needs

# CORE AND FLEX FUND MODEL



# BUDGET OUTLOOK

state school fund formula revenue  
salaries and benefits



**EXPENSES**

**REVENUES**

# USE OF EQUITY LENS

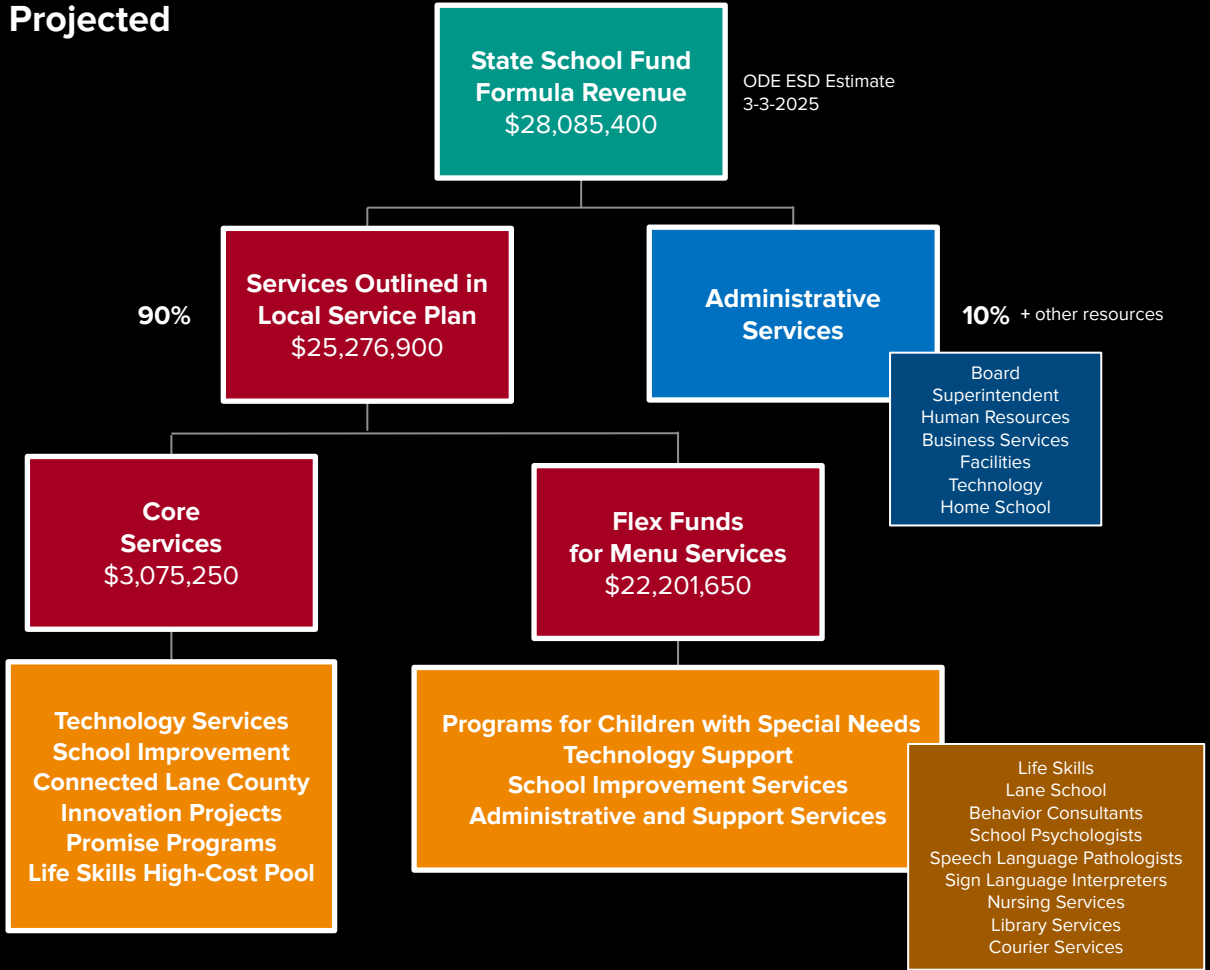
support historically marginalized students  
budget will reflect this commitment

# BUDGET PRIORITIES

increase student achievement and well-being  
consider positive/negative impact of changes  
increase reserves to ensure stability  
seek input from invested communities  
examine outputs to measure success

# CORE AND FLEX FUND MODEL

## 2025-26 Projected



# GRANTS

career and technical education

grow your own

student investment account

school safety and prevention specialist

regional educator network

regional STEM hub network



# GRANTS

title I-C (migrant education program)

title III (english language acquisition)

title IV-B (21<sup>st</sup> century community learning centers)

perkins (career and technical education)



# CONTRACTS

early intervention/early childhood special education  
regional inclusive services  
juvenile detention education program  
state hospital education program



# NEXT STEPS

receive service orders

align budget with service orders

review staffing



# NEXT MEETING

**Tuesday, May 6, 2025, 5:00 pm**

Receive Budget Message

Hear Public Comment

Discussion and Questions

Approve Budget

**Lane Education Service District  
2025-26 Core and Flex Fund Model  
March 5, 2025**

**2024-25**  
*ODE ESD Estimate Dated 3/5/2025*

**2025-26**  
*ODE ESD Estimate Dated 3/3/2025*

<b>Resolution Funds Available</b>	
Total State School Funds	
Designated for Districts	
<b>Net Funds Available</b>	

<b>\$25,528,800</b>
x 90%
<b>\$22,975,900</b>

<b>\$28,085,400</b>
x 90%
<b>\$25,276,900</b>

<b>Core Service Allocation</b>	
Technology Services	
School Improvement	
Connected Lane County	
Innovation/Projects	
Promise Programs	
High Cost Pool	
Lane Career Academy	
<b>Total Core Services</b>	

\$ 1,314,200	
558,700	
76,300	
165,000	<sup>1</sup>
135,000	
100,000	
-	
<b>\$ 2,349,200</b>	<b>10.2%</b>

\$ 1,500,000	
917,500	<sup>1</sup>
80,000	
12,750	keep RS2
90,000	
100,000	
375,000	
<b>\$ 3,075,250</b>	<b>12.2%</b>

<b>Flex Dollar Allocation</b>		<b>PD Funds</b>	
Bethel			
Blachly			
Creswell			
Crow-Applegate-Lorane			
Eugene			
Fern Ridge			
Junction City			
Lowell			
Mapleton			
Marcola			
McKenzie			
Oakridge			
Pleasant Hill			
Siuslaw			
South Lane			
Springfield			
<b>Total Flex Dollar Allocation</b>		<b>\$202,000</b>	

\$ 2,407,100	11.79%	\$ 23,800
201,000	0.98%	2,000
527,100	2.58%	5,200
172,800	0.85%	1,700
7,447,400	36.46%	73,700
656,300	3.21%	6,500
759,800	3.72%	7,500
502,600	2.46%	5,000
117,600	0.58%	1,200
445,200	2.18%	4,400
137,500	0.67%	1,400
264,700	1.30%	2,600
457,800	2.24%	4,500
556,400	2.72%	5,500
1,287,500	6.30%	12,700
4,483,900	21.95%	44,300
<b>\$20,424,700</b>	<b>100.00%</b>	<b>\$202,000</b>

\$ 2,657,600	11.97%
221,900	1.00%
566,300	2.55%
187,800	0.85%
8,049,950	36.26%
717,600	3.23%
803,900	3.62%
558,500	2.52%
124,400	0.56%
501,700	2.26%
157,500	0.71%
296,300	1.33%
483,800	2.18%
613,800	2.76%
1,456,400	6.56%
4,804,200	21.64%
<b>\$22,201,650</b>	<b>100.00%</b>

<b>Total Core, Flex &amp; PD Funds</b>
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<b>\$22,975,900</b>
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<b>\$25,276,900</b>
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<sup>1</sup> Includes \$17,500 for Research for Better Teaching (RBT) License



2025-2027 (Year One)

# Local Service Plan

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*Our shared commitment to equity, empowerment, and collaboration in education.*

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## About Lane Education Service District

Lane Education Service District (ESD) provides services to sixteen component districts in Lane County. Our purpose is to **SERVE** our communities!

**Support** - Provide comprehensive services in technology, school improvement, special education, and administrative services that support our component districts' missions to achieve equitable outcomes for all students.

**Empower** - Empower educators, students, and communities by offering professional development and innovative programs to enhance culturally responsive-sustaining learning experiences.

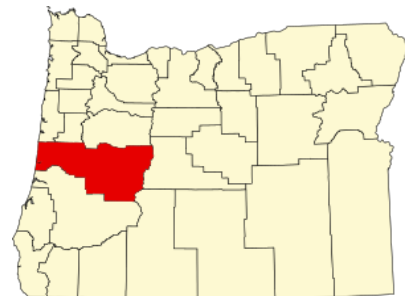
**Resource** - Deliver fiscally sound services that support equitable allocation for students countywide.

**Vision** - Cultivate a clear vision for educational excellence and equity, guiding strategic planning, and fostering a shared mission among Lane County's invested communities.

**Engage** - Promote engagement and collaboration among educators, families, and community partners to create a supportive educational environment that promotes justice-centered engagement for all invested communities.

## Component School Districts

Bethel	Mapleton
Blachly	Marcola
Creswell	McKenzie
Crow-Applegate-Lorane	Oakridge
Eugene	Pleasant Hill
Fern Ridge	Siuslaw
Junction City	South Lane
Lowell	Springfield



## Purpose of the Local Service Plan

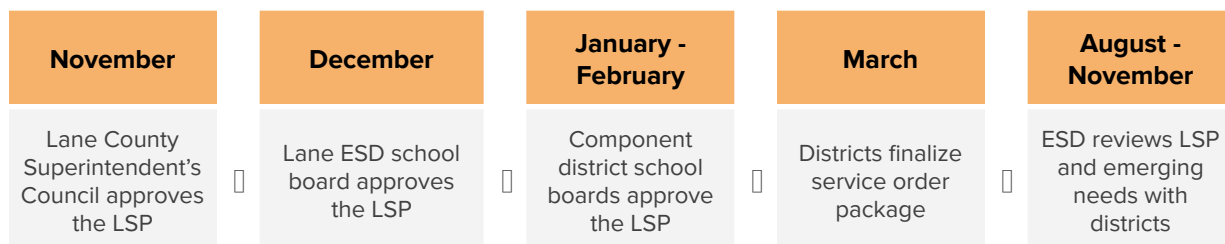
The Local Service Plan is a foundational document for Lane ESD and our component school districts, designed to outline the range of services and programs offered to support district needs. Its primary purpose is to define the services available and clarify how resources, staffing, and funding will be allocated to support districts effectively. With this document, districts can make informed decisions about which services best align with their unique needs and goals, selecting from available services each year.

Additionally, the Local Service Plan plays an essential role in promoting equity and access by ensuring that all districts—regardless of their size or individual resources—have the opportunity to access crucial educational services, especially in areas where Lane County’s smaller districts may struggle to provide these independently. The plan also promotes accountability and transparency, clearly documenting the services to be delivered and setting mutual expectations for the ESD and our component districts. This transparency enables stakeholders to assess service outcomes and effectiveness.

## Recommended Use of the Local Service Plan

The district may:

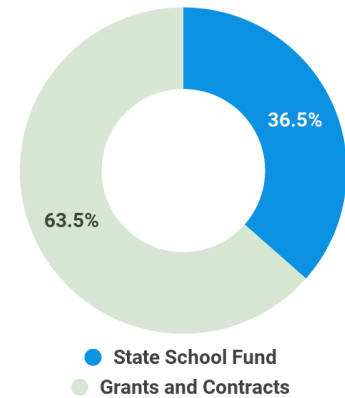
- familiarize itself with funding structures and services in the Local Service Plan.
- assess their needs and priorities to meet their goals and mission.
- determine which ESD services could provide valuable support or enhancement.
- submit its service order package to the ESD by March 31st, 2025.
- review the document throughout the year to determine if additional services are needed.



## How Services are Funded

**State School Fund** resources are provided to ESDs to offer services for children with special needs, technology, school improvement, and administrative support to component school districts as described in the Local Service Plan. Pursuant to ORS 327.019, 90% of these resources are allocated to component school districts based on weighted student population (ADMw). Of the amount allocated to districts, approximately 12% goes directly to services available to all districts (Core Services), while approximately 88% is allocated as flex funds, which can be used to purchase services through the local service plan menu (Menu Services or Custom Services).

Local Service Plan Resources



**Core Services** provide stability and flexibility in meeting student needs where the level of support may vary from district to district and year to year; this commitment supports the equitable distribution of resources for students county-wide and basic operational needs.

**Menu Services** are optional for districts to choose from using their allocated Flex funds and individual district budgets.

**Custom Services** can be requested by an individual district or group of districts based on a specific need. These services may include staffing or the provision of services.

**Grants and Contracts** support specialized, innovative, and often temporary programs or services with qualifying conditions at no cost to districts. The ESD intentionally applies for grants that extend the services of the four component areas provided through the State School Fund to support the educational mission of the county.

**State and Federal Contracts** are in place to ensure that the ESD supports school districts in implementing state and federal educational policies and programs, complies with mandates, and provides specialized services.

**Grants** are targeted funds that the ESD has identified and applied for to support specific educational programs and initiatives for the component districts.

## Core Services

Core services are available to all component districts at no cost and represent approximately 12% of the local service plan allocations to districts.

SERVICE AREA	SERVICE	DESCRIPTION
<b>Programs for Children with Special Needs</b>	<b>Life Skills High-Cost Pool</b>	Provides funds to districts with an overrepresentation of Life Skills students (including districts that do not participate in the ESD Life Skills consortium).
<b>Technology Support</b>	<b>Network Services</b>	Provide high-speed internet access, CIPA-compliant internet filtering, 24-7 internet connectivity monitoring, and utilization reporting with reliability and equitable access as the focus areas.
	<b>Professional Development</b>	Organize regional professional development opportunities and support local partnerships, including an internship program.
	<b>Technology Leadership</b>	Facilitate opportunities for regional technology leaders to provide problem-solving collaboration, job-alike groups, state and regional initiatives, consortium purchases, lifecycle plan assistance, and director mentoring and coaching.
	<b>Grant Support</b>	Assistance in the writing, coordination, and implementation of county-wide grant activities
	<b>Cybersecurity</b>	Assist with developing and maintaining incident response plans, cybersecurity handbooks, insurance compliance, vulnerability scanning and reports.
<b>School Improvement Services</b>	<b>Curriculum and Instruction*</b>	General education curriculum and instructional services include professional development, coaching, and consultation to assist districts in curriculum adoption, instruction, and assessment. Lane ESD has content specialists in Health, Social Studies/Ethnic Studies, English Language Arts, Math, Science, Career Connected Learning, and Project Based Learning.
	<b>Curriculum Leaders*</b>	This network meets monthly during the school year and comprises district and building administrators from all 16 component districts. Experts on topics of interest give presentations, the work of component districts is featured, resources are shared, and leaders can network with job-alikes across districts.

	<b>Promise Programs</b>	The Lane Regional Promise supports teachers in obtaining College Now endorsements to offer college credit for courses taken in high school.
	<b>Lane Career Academy</b>	The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing); future programming to include Emergency Medical Services (EMS) and Behavioral Health.
<b>Administrative and Support Services</b>	<b>Home School</b>	Home Schooling is a mandated service in which Lane ESD is responsible for accepting notifications from parents or guardians who intend to educate their children at home. Lane ESD is a primary information source for parents, students, schools, and districts. The ESD is also responsible for monitoring compliance with homeschool notification requirements, monitoring academic progress requirements, and providing detailed reports to districts.
	<b>Attendance and Truancy Services*</b>	Attendance and truancy support assist component school districts in meeting legal requirements regarding mandatory school attendance. This is a state-mandated service for districts with less than 1,000 students.
	<b>Connected Lane County</b>	A contribution to Connected Lane County supports the collaborative work between districts, industry partners, workgroups, and community organizations to create opportunities and prepare underserved youth for their lives beyond high school.
	<b>Oregon Licensed Contract Dashboard</b>	Subscriptions to RS2's interactive Oregon Licensed Contract Dashboard provide access to licensed salary, benefits, insurance contributions and work schedules with the ability to create custom comparison groups.

\* Services provided to support districts in making progress toward the goals of the Student Success Act (see page 11).

## Menu Services

Menu services are available for individual districts to purchase as needed using flex funds or other district resources.

SERVICE AREA	SERVICE	DESCRIPTION
<b>Programs for Children with Special Needs</b>	<b>Life Skills Consortium Placements</b>	<p>The Life Skills Education Program serves students with moderate, severe, and profound disabilities. Kindergarten through grade 12 classrooms are located in several elementary, middle, and high schools throughout Lane County. Students ages 18-21 are served in the Transitions Program.</p> <p>The Intensive Services Program (ISP) serves students whose support needs require environmental modifications that may not be feasible on a general education campus.</p>
	<b>Lane School Placements</b>	Lane School is a structured behavior and academic program for kindergarten through grade eight students who experience significant behavioral, social, and educational difficulties.
	<b>Behavior Disorder Consultants</b>	Behavior Disorder Consultants provide in-service training and consultation to districts for behavior and classroom management and strategies for working with students identified as having emotional and behavioral disabilities.
	<b>School Psychologists</b>	School Psychologists provide assessments to assist districts in determining student eligibility for special education, coordination assistance, and consultation with district staff, parents, and other professionals.
	<b>Speech Language Pathologists</b>	Speech Language Pathologists (SLPs) support districts in assessing and providing Individualized Education Plan (IEP) related services to students with communication disorders, including articulation, cognition, language, literacy, social skills, fluency, voice, and hearing. SLPs also support Safe Eating Teams, helping establish and train protocols and guidelines for safe eating at school.
	<b>Augmentative Communication</b>	Augmentative Communication services include evaluation, IEP support, programming equipment, and consultation with classroom teachers and specialists.

	<b>Direction Service</b>	Direction Service provides information and referral services to parents and districts regarding specialized services for families of students with disabilities. Direction Service also acts as a mediator between districts and parents of children with disabilities and focuses on collaborative dispute resolution.
	<b>Sign Language Interpretation Services</b>	Sign Language Interpreters facilitate communication for Deaf or Hard of Hearing (DHH) students during school hours and for school-related activities. Interpreters may also act as a resource or provide training to staff and students. Interpreters may also offer services to provide ADA accommodations for school staff and families.
	<b>MLK Jr. Education Center</b>	The Martin Luther King, Jr. Education Center is a partnership between Lane ESD and the Lane County Department of Youth Services, providing an educational program for students with an active case with the Department of Juvenile Justice.
	<b>Nursing Services</b>	School Nurses provide services for students with medical conditions that may interfere with their ability to participate in their educational program. School Nurses develop Health Management Protocols, which outline specific supports needed for each student, train staff to recognize and respond to students' medical needs, and delegate medication administration and health protocols.
<b>Technology Support</b>	<b>Application Hosting and Management</b>	Cloud and on-prem solutions, e.g. video streaming services, backup solutions, help desk solutions, cloud solutions and applications, and technology inventory solutions.
<b>School Improvement Services</b>	<b>Career and Technical Education</b>	Career and Technical Education (CTE) staff provide leadership and services to districts so that students can enhance their 21st-century technical skills, career exploration, and successful transition to work or extended schooling.
	<b>Library Services</b>	Library services support districts in meeting Division 22 library and media services standards. Professional development, coaching, and consultation are provided for districts that elect this service.
<b>Administrative and Support Services</b>	<b>Substitute Teacher List Subscription</b>	Lane ESD maintains a list of approved substitute teachers and provides support with registration, training, and orientation to applicants.
	<b>Courier Services</b>	Lane ESD's courier services provide an efficient and secure method of moving materials between the ESD, districts, and other public agencies.

## Grants and Contracts

Through support from grants and contracts, Lane ESD provides certain value-added services at no cost to districts.

SERVICE AREA	PROGRAM	DESCRIPTION
<b>Programs for Children with Special Needs</b>	<b>Early Intervention / Early Childhood Special Ed</b>	Contracted service with the University of Oregon Early Childhood CARES. Grant provides EI (birth-3) and ECSE (3-5) education services to all Lane County resident families with children with qualifying special education eligibility.
	<b>Lane Regional Inclusive Services</b>	LESD Regional Inclusive Services works in collaboration with Local School Districts, Early Intervention, Early Childhood Special Education (EI/ECSE) programs, Families, and Community Agencies to provide specialized educational support for children with low incidence disability eligibility, including Autism Spectrum Disorder (ASD), Orthopedic Impairments (OI), Traumatic Brain Injury (TBI), Visual Impairments (VI), Deaf/Hard of Hearing (DHH), and DeafBlind (DB). This grant also supports audiology referrals and a Hearing Assistive Technology Equipment Lending Library.
	<b>State Hospital</b>	The Oregon State Hospital Education Program offers opportunities for 18 to 21-year-olds to continue their education while in the hospital setting.
	<b>Juvenile Detention Education Program</b>	The Juvenile Detention Education Program (JDEP), funded by the Oregon Department of Education, provides educational and re-entry transitional services to students housed overnight in county juvenile detention facilities.
	<b>Regional Technical Assistance Program</b>	Lane ESD provides local-level options for professional development and technical assistance within the general supervision areas (special education and federal title programs).
<b>School Improvement Services</b>	<b>Western Regional Education Network</b>	The Western Regional Educator Network (WREN) encompasses the 28 school districts in Lane ESD and Linn-Benton-Lincoln ESD. It is an educator-led, improvement-focused network that elevates teachers' voices, emphasizes the Lane ESD Equity Lens to interrupt historical patterns of inequities, and supports educators in creating more inclusive and empowering school cultures. Professional development, coaching, and consultation are provided.



<b>Teacher Pathways*</b>	This Grow Your Own (GYO) grant funded program works to diversify the K-12 education workforce in Lane County by recruitment, selection, clinical practice, hiring placement, and induction support for pre-service teachers centered on building culturally responsive affinity groups.
<b>Social Emotional Learning*</b>	Professional development, coaching, and consultation are provided to component districts to meet their goals of authentic implementation of Oregon's Transformation Social Emotional Learning (TSEL) standards,
<b>School Safety and Prevention*</b>	Technical expertise, training, and system development is provided to districts in responding to threats of violence and suicide. Our SSPS is the lead responder and coordinator of the Tragedy Response Team.
<b>Student Voice*</b>	Professional development, coaching, and consultation are provided to implement ongoing student voice and engagement for district/school strategic planning and continuous improvement.
<b>LGBTQ2SIA+ Student Success</b>	This grant funds technical assistance, professional development, curriculum development, and resources, to ensure focal LGBTQ2SIA+ students and their families are safe, feel a sense of belonging, and are supported to achieve at high levels across all Lane County districts.
<b>Latinx Student Success</b>	This grant funds technical assistance, professional development, curriculum development, and resources to ensure focal LatinX Students are safe, feel a sense of belonging, and are supported to achieve at high levels across all Lane County districts.
<b>Native Youth Wellness*</b>	This grant funds the Native Youth Wellness program (NYW). NYW provides professional development on Tribal History/Shared History and TSEL, culture nights, student affinity groups, coaching on tribal education programs, equity, and culturally sustaining pedagogy.
<b>Advanced Manufacturing &amp; Construction</b>	This grant supports a regional advisory committee and industry connections to strengthen the quality of CTE Programs of Study. This grant also sponsors the Construction Utility Career Day.
<b>Behavioral Health Career Pathways</b>	This grant provides curriculum, training, and work-based experiences focused on mental and behavioral health pathways between districts and industry partners via Lane Career Academy. Prioritizes rural and underserved communities.
<b>Team Oregon Build</b>	Professional development and technical assistance is provided on hands-on construction projects. The project provides pathways for career development while addressing the urgent need for safe and sustainable housing.

<b>Healthcare Workforce Development</b>	Coordinate scholarship and training support to remove cost barriers for students to participate in Behavioral Health and Emergency Services pathways within Lane Career Academy.
<b>LaneSTEM*</b>	Lane ESD supports Science, Technology, Engineering, and Math (STEM) education in partnership with LaneSTEM through workshops, school site consultation, classroom coaching, and grant partnerships.
<b>Early Literacy*</b>	Lane ESD supports district implementation of their Early Literacy plans by coordinating professional development via Oregon Department of Education contractors and community partners.
<b>Administrative Burden Reduction*</b>	Technical assistance completing state and federal required reporting, grant applications, and data collections. The focus is primarily on small/rural districts, but Integrated Guidance technical assistance is provided for all component districts.
<b>21st Century Community Learning Centers*</b>	Crow-Applegate-Lorane, McKenzie, Mapleton, and Siuslaw are in a consortium for the 21st Century Community Learning Centers (CCLC) grant. Lane ESD provides oversight and technical assistance on the completion of grant requirements.
<b>English Language Development*</b>	English Language Development (ELD) services include technical assistance relating to curriculum, instruction, assessment, and educational learning platforms. Train general education teachers to learn how to integrate the English Language Proficiency (ELP) standards into their regular curriculum.
<b>Migrant Education</b>	Lane ESD coordinates a regional Migrant Education Program (MEP) consortium serving Lane and Douglas counties, including 29 school districts. MEP provides supplemental instruction, community outreach, and parent involvement for eligible MEP students, including summer school, graduation, and preschool services for students ages 3-21.
<b>EA/IA Professional Development*</b>	Lane ESD contracts with Cultivate at the University of Oregon to provide professional development modules for Education / Instructional Assistants.
<b>Portrait of a Graduate*</b>	Lane ESD contracts with Cosgrave and Swanson to consult rural districts on developing and implementing Portrait of a Graduate.

\* Services provided to support districts in making progress toward the goals of the Student Success Act (see page 11).



## Appendix - Links to Other Information

### **Student Success Act Comprehensive Support Plan**

Lane ESD's Student Success Act Comprehensive Support Plan is provided to assist districts with developing and implementing their Integrated Plans for the implementation of the Student Success Act. ***Services are detailed throughout this Local Service Plan and indicated with an (\*)***. You can view the 2024 - 2025 outcomes and strategies that guide the services in this local service plan here. (add link)

**Lane ESD Budget and Financial Reports** - Lane ESD's annually adopted budgets and audit reports can be found on the Lane ESD website at <https://lesd.k12.or.us/administration/business-services>.

**Lane ESD Equity Lens** - Lane ESD's Vision, Mission, and Purpose are at the center of all decisions made within the agency in service of our county. We employ our Equity Lens and adapt our Equity Tools to meet the needs of the decision at hand by including multiple perspectives, determining the problem to be solved, evaluating potential positive and negative impacts on our students, families, and districts, examining resources available, and at all times orient ourselves toward justice centered engagement while operating in a fiscally responsible and responsive manner. See more at <https://lesd.k12.or.us/strategic-plan>.

**Lane ESD Contact Information** - For questions, please contact [supt-office@lesd.k12.or.us](mailto:supt-office@lesd.k12.or.us)



LANE EDUCATION SERVICE DISTRICT

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EQUITY COMMITMENT LEADERSHIP COLLABORATION INTEGRITY

LANE EDUCATION SERVICE DISTRICT

1200 Hwy 99 N  
Eugene, Oregon 97402

Board of Directors

March 4, 2025  
Executive Session 5:00 PM  
Regular Meeting 6:00 PM

1. 5:00 PM Executive Session

Chair Sherry Duerst-Higgins called the Executive Session to order at 5:02 p.m.

Board members present: Chair Sherry Duerst-Higgins, Leslie Harris, Linda Hamilton, Nora Kent, Sydney Kissinger (remote), Vanessa Truett, and Rose Wilde

Administrators present: Superintendent Tony Scurto, Human Resources Executive Director Morgan Christensen, Special Education Program Supervisor Brittney Spencer, Recording Secretary Julie Simmonds (remote)

The Board of Directors of Lane ESD met in Executive Session to:

- Review and evaluate the performance of the superintendent or any other public officer, employee or staff member, unless that person requests an open hearing. (ORS 192.660(2)(i))

2. Call Regular Meeting To Order

Chair Sherry Duerst-Higgins called the Meeting to order at 6:43 p.m.

3. Welcome

Board members present:: Chair Sherry Duerst-Higgins, Leslie Harris, Linda Hamilton, Nora Kent, Sydney Kissinger (remote), Vanessa Truett, and Rose Wilde

Administrators present: Superintendent Tony Scurto, Assistant Superintendent Eric Anderson, Human Resources Executive Director Morgan Christensen, Business Services Executive Director Olivia Meyers Buch, Recording Secretary Julie Simmonds (remote)

Board Advisors and Liaisons present: Robin Zygaitis (Bethel School Board), Danna Brownell (McKenzie School Board)

Guests present: Jess Garnick Tapia (LCEA)

4. Lane Education Service District Statement of Accountability: Land Acknowledgement

5. Public Participation

There was no public comment.

6. Agenda Review

The agenda was reviewed.

7. Action Items

7.A. Consent Agenda

The Lane ESD Board of Directors has agreed to implement a consent agenda. All items in the consent agenda are adopted by a single motion unless a member of the Board or the Superintendent requests

that such item be removed from the consent agenda and acted upon separately.

Generally, consent agenda items are matters which members of the Board agree are routine in nature and should be acted upon in one motion to conserve time and to enable the Board to focus on the other matters on the agenda.

Back-up materials for consent agenda items are included in the agenda packet as needed. The minutes of this meeting will reflect action on each item.

If any board member wishes to withdraw any consent group item, it will be moved to the appropriate section of the agenda.

**DIRECTOR HARRIS MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD adopts the consent group as submitted with the addition of the recent resignation, listed below.

1. Lane ESD Board Meeting Minutes of January 7, 2025
2. Lane ESD Board Meeting Minutes of February 4, 2025
3. Human Resource Report, dated February 28, 2025
4. Authorize Contracts for Licensed Staff for 2024-25
5. Authorize Contracts for Licensed, Administrative Staff for 2024-25

Director Truett seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-053)**

#### 7.B. Accept Financial Report

Business Services Executive Director Olivia Meyers Buch provided comments on the January 2025 Financial Report.

**DIRECTOR HARRIS MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD accepts the Financial Report for January 2025, as presented. Director Wilde seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-054)**

#### 7.C. Declare Budget Committee Vacancies

Lane ESD's Budget Committee has the following positions vacated by end of term (June 2024):

- Position 2: Eugene 4j School District's Alicia Hays
- Position 3: Springfield Public School's Emilio Hernandez
- Position 4: Blachly School District's Dwight Coon
- Position 5: Lowell School District's Jim Chapman

**DIRECTOR WILDE MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD that the Board of Directors of Lane ESD declares Budget Committee vacancies for positions 2, 3, 4 and 5.. Director Harris seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-055)**

#### 7.D. Appoint Budget Committee Member(s)

The Board will announce the vacancies and receive recommendations of interested members of component school district Boards or designees of component district boards. Candidates for vacant positions must reside in the vacated zone. At-large vacant positions will be filled from among members of component school district Boards or designees of component district boards. The appointive budget committee members will be appointed for three-year terms at the September meeting. The terms will be staggered so that approximately one-third of the appointive members' terms end each year.

The Board may appoint budget committee members to as many consecutive terms as deemed appropriate. If any appointed member is unable to complete the term for which he/she was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made

at the next regular Board meeting.

Blachly School District Board member Dwight Coon has volunteered to participate for another term on the Lane ESD Budget Committee, Position 4, expiring June 30, 2028.

The Eugene School District 4j Board has identified Jenny Jonak and Tom Di Liberto to serve on Lane Education Service District Budget Committee.

**DIRECTOR WILDE MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD appoints Dwight Coon, Jenny Jonak and Tom Di Liberto to the Lane Education Service District Budget Committee, term expiring June 30, 2028. Director Kent seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-056)**

#### 7.E. Declare Classified Employee Appreciation Week

Classified Employee Appreciation Week is celebrated every year during the first full week of March. The Board of Directors and Superintendent Scurto discussed Lane ESD's Classified Employees and the value they bring to the work serving students. Lane ESD appreciates its classified staff and recognizes the vital role classified staff play in serving students and staff across Lane County.

#### **DIRECTOR HARRIS MOVED: BE IT RESOLVED**

**WHEREAS**, the education of youth is essential to the future of our community, state, country and world; and

**WHEREAS**, classified employees are the backbone of our public education system; and

**WHEREAS**, classified employees work directly with students, educators, parents, volunteers, business partners and community members; and

**WHEREAS**, classified employees support the smooth operation of offices, the safety and maintenance of buildings and property, and the safe transportation, healthy nutrition and direct instruction of students; and

**WHEREAS**, our community depends upon and trusts classified employees to serve students; and

**WHEREAS**, classified employees, with their diverse talents and true dedication, nurture students throughout their school years.

**NOW, THEREFORE, BE IT RESOLVED** that the (insert name) Board of Directors proclaims March 3-7, 2025, to be **CLASSIFIED EMPLOYEE APPRECIATION WEEK**; and

**BE IT FURTHER RESOLVED** that the Lane Education Service District Board of Directors strongly encourages all members of our community to join in this observance, recognizing the dedication and hard work of these individuals.

Director Hamilton seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-057)**

#### 7.F. Declare Women in History Month

The National Women's History Month's theme for 2024 celebrates "Women Who Advocate for Equity, Diversity and Inclusion." The theme recognizes women throughout the country who understand that, for a positive future, we need to eliminate bias and discrimination entirely from our lives and institutions.

Women from every background have long realized that an uneven playing field will never bring equality or justice. Many feel the critical need to speak up and work harder for fairness in our institutions and social interactions.

During 2024, we recognize the example of women who are committed to embracing everyone and excluding no one in our common quest for freedom and opportunity. They know that people change with the help of families, teachers and friends, and that young people in particular need to learn the value of hearing from different voices with different points of view as they grow up.

Today, equity, diversity and inclusion are powerful driving forces that are having a wide-ranging impact on our country. As members of families, civic and community groups, businesses and legislative bodies, women are in the forefront of reevaluating the status quo. They are looking anew at what harmful social policies and behaviors exist and, often subtly, determine our future. In response, women in communities across the nation are helping to develop innovative programs and projects within corporations, the military, federal agencies and educational organizations to address these injustices.

It takes courage for women to advocate for practical goals like equity, diversity and inclusion when established forces aim to misinterpret, exploit or discredit them. Throughout 2024, we honor local women from the past and present who have taken the lead to show the importance of change and to establish firmer safeguards, practices and legislation reflecting these values. Following decades of discrimination, we are proud to celebrate women who work for basic inclusion, equality and fairness.

#### **DIRECTOR KENT MOVED: BE IT RESOLVED**

**Whereas**, March is National Women's History Month, and the National Women's History Alliance has designated the theme for Women's History Month 2025 as "Women Who Advocate for Equity, Diversity, and Inclusion"; and

**Whereas**, this theme recognizes the invaluable contributions of women who have dedicated themselves to advocating for equity, diversity, and inclusion in all aspects of society; and

**Whereas**, women from diverse backgrounds have long been at the forefront of efforts to address systemic inequities and promote a more inclusive and just society; and

**Whereas**, the courageous advocacy of women for practical goals such as equity, diversity, and inclusion serves as a beacon of inspiration for all individuals and communities; and

**Whereas**, in 2025, we honor the women who have tirelessly worked to dismantle barriers, challenge prejudices, and create opportunities for all individuals, regardless of their background and attacks against Diversity, Equity, and Inclusions programs and training in our institutions;

**Now, therefore be it resolved**, that **Lane Education Service District**, do hereby proclaim March 2024 as Women's History Month in Lane County; and

**Be it further resolved** that, We encourage our communities and organizations to celebrate the achievements of women who have championed equity, diversity, and inclusion, and reaffirm our commitment to advancing these principles in our society. Let us honor the women who have dedicated themselves to advocating for equity, diversity, and inclusion, and let us continue to work together to build a more just, equitable, and inclusive world.

Director Wilde seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-058)**

#### 7.G. Appoint Component District Board Liaisons

According to Administrative Rule BB: Board Advisor and Liaisons, the Board intends to have three Board Member Liaisons from component school district Boards. The Board will recruit Board member representatives from a small, medium and large district. The Superintendents will be asked to extend an invitation to their board members in August of each year. The Board will appoint three representative Liaisons to the Board. The typical term for a Board Member Liaison is for one year, renewable with mutual consent of the Liaison and the Board. The Board Member Liaison is not a member of the Board. The Board Member Liaison will bring component district perspectives to the Board, report component district activities, and share Lane ESD Board information with their district board. The Board Member Liaisons are invited to all Board meetings and are expected to attend regularly. The Board Member Liaisons will receive a Board Meeting Agenda and packet.

McKenzie School District Board member Danna Brownell, Eugene School District 4j Board Member Ericka Thessen, and Bethel School District Board member Robin Zygaitis have agreed to serve as a small district and large district Board Liaison to the Lane ESD Board of Directors.

**DIRECTOR WILDE MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD appoints McKenzie School District Board member Danna Brownell, Eugene School District 4j Board Member Ericka Thessen, and Bethel School District Board member Robin Zygaitis as Component District Board Liaisons to the Lane ESD Board of Directors. Director Harris seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-059)**

#### 7.H. Approve Policy Recommendations

Lane ESD has engaged with OSBA to complete a desk rewrite of the Board Policy Manual. Leslie Fisher (OSBA) has provided the following policies/administrative rules for review:

- ACA: Americans with Disabilities Act
- ACB: Every Student Belongs All Students Belong

These updates were first read at the February 2025 meeting of the Board of Directors.

**DIRECTOR HARRIS MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD adopt policy updates as presented. Director Wilde seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-060)**

### 8. Discussion/Reports

#### 8.A. Legislative Update

##### Special Programming Funding

Education Service Districts that operate their own Early Childhood/Early Childhood Special Education programs and Regional Inclusive Services carry the operating costs until funding is paid by the Oregon Department of Education, sometimes as late as the Spring following the start of the operations the previous Fall. Lane Education Service District contracts with UO to operate Early Childhood/Early Childhood Special Education. A bill has been proposed that will allow immediate funding for at least a portion of the grant amount to help agencies cover costs of providing services at the time of operating programming.

#### 8.B. Superintendent Report

##### Intensive Services Location

Eugene 4j is looking to expand its programming at the Fox Hollow campus, requiring Lane ESD's Intensive Services Program (ISP) to move to a new site. Lane ESD administrators toured the Serbu campus earlier in the day. One of the youth pods there has been identified as a potential site for Lane ESD's ISP. There is a fence with a gate where the ISP students would access the dedicated pod space. The site is larger, safer, and offers access to a full gym and an outdoor green space. The Fox Hollow site has provided challenges in keeping students in school space, and the Serbu pod would provide added safety and reduce elopement. The Board discussed the optics of placing this student population in or near a secure setting. The students would not have access to the secure hallway that leads towards the incarcerated youth. After looking at the pod space, the belief is that the site would reduce staff and student injuries. There is not a final decision at this time.

##### OAESD Chair Elect

Jeffrey Crapper has been named Chair Elect.

##### Career Technical Education (CTE)

Team Oregon Build has received a national workforce program award. Lane ESD's CTE Coordinator Shareen Vogel has been named Oregon's ACTE Administrator of the Year.

### Recovery School

PeaceHealth has a potential recovery school location downtown, on the 3rd floor of one of their existing buildings. This could be a good location for the recovery school. The space has large, open spaces along with office spaces. The rent is reasonable. The Recovery School Grant is at the Department of Justice for approval. The current Governor's Budget provides funding for just one recovery school. It is unknown if the funds will be offered to one, two or three recovery schools. A bill before the legislature provides that the Oregon Health Authority will provide funds towards recovery schools. There are potentially four educational entities that may apply for funding for a recovery school.

### 8.C. Policy First Reading (Policy Desk Rewrite)

At last month's meeting of the Board, the Board first read policies reviewed in the OSBA desk rewrite from Chapter A. This month, the following policies are being presented to the Board as a first read:

BB: Board Legal Status  
BBA: Board Powers and Duties  
BBA: Board Powers and Duties  
BBA-AR: Services for Public and Private Entities  
BBAA: Individual Board Member's Authority and Responsibilities  
BBB: Board Elections  
BBBA: Board Member Qualifications  
BBBB: Board Member Oath of  
BBC: Board Member Resignation  
BBD: Board Member Removal from Office  
BBE: Vacancies on the Board  
BBE-AR: Procedures for Vacancies on the Board  
BBF: Board Member Standards of Conduct (Version 1) - Recommended to delete  
BBF: Board Member Standards of Conduct (Version 2) - Recommend to adopt  
BBF-AR: Board Member Ethics  
BBFA: Board Member Ethics and Conflicts of Interest  
BBFB: Board Member Ethics and Nepotism  
BC/BCA: Board Organization/Board Organizational Meeting  
BCB: Board Officers  
BCD: Board-Superintendent Relationship  
BCE: Board Committees  
BCF: Advisory Committees to the Board  
BCG: Legal Counsel - Recommend to delete  
BD/BDA: Board Meetings  
BD/BDA-AR: Regular Board Meeting Procedure  
BDB: Special Meetings  
BDC: Executive Sessions  
BDD: Board Meeting Procedures  
BDDA: Notification of Board Meetings - Recommend to delete  
BDDG/BDDC: Board Meeting Agenda  
BDDG/BDDK: Minutes of Board Meetings  
BDDH: Public Comment at Board Meetings (Version 1) - Recommend to delete  
BDDH: Public Comment at Board Meetings (Version 2) - Recommend to adopt  
BDDH-AR: Intent to Speak - Public Comment  
BDE: Hearings - Recommend to delete  
BE: Board Work Sessions - Recommend to delete  
BF: Policy Development  
BFC: Adoption and Revision of Policies (Version 1) - Recommend to delete  
BFC: Adoption and Revision of Policies (Version 2) - Recommend to adopt  
BFCA: Administrative Regulations

BFD: Board Policy Implementation  
BFE: Administration in the Absence of Policy  
BFF: Suspension of Policies  
BFG/BFGA: Policy Review  
BG: Staff Communications  
BH/BHA: Orientation of New Board Members  
BHB: Board Member Development  
BHD: Board Member Compensation and Expense Reimbursement  
BHD-AR: Board Member Expense Reimbursement Procedures  
BHDA: Compensation for Legal Fees for Board Members and Employees  
BHE: Board Member Liability Insurance  
BI: Board Legislative Program (Version 1) - Recommend to delete  
BI: Board Legislative Program (Version 2) - Recommend to adopt  
BJ/BJA: School Board Memberships  
BK: Evaluation of Board Operational Procedures  
BKA: Review of Contracted Service Providers - Recommend to delete  
BKA -AR: Process for Review of Service Providers - Recommend to delete

Administrative Rule updates are included for courtesy.

The Board and Superintendent Scurto discussed details of Board operations learned through the review of the policies and administrative rules so far. The Policy Committee has received Chapter C to review and prepare for first read at the April meeting.

#### 8.D. Statement of Support for Eugene School District 4j

The Board discussed making the following declaration in support of Eugene School District 4J:

Statement of Support of Lawsuit Filing by American Federation of Teachers, American Sociological Association, and Eugene School District 4J opposing February 14, 2025 "Dear Colleague" Letter sent to School Districts across the United States.

We, the Lane Educational Service District Board of Directors, support the decision of our component school district and educational partner, Eugene School District 4J, to join the lawsuit opposing the instructions conveyed on February 14, 2025, to public school districts in the recent "Dear Colleague" letter sent by the US Department of Education. As the governing body of Lane ESD, we are dedicated to ensuring that each and every student in our service area has access to a high quality education, well prepared educators, and curricula that reflect the diversity of our students and their families. The federal guidance not only contradicts our local strategic plan, which centers on creating a "Beloved Community of Learners," but also undermines our state educational standards and mandates set by the Oregon State Board of Education and Oregon Revised Statutes.

Director Wilde asked that this item be moved to be item 7I, as an action item. The Chair thanked Director Wilde for drafting the statement. The Board discussed the order of bringing forward an item of this nature and Director Hamilton expressed concern that the item was not discussed and consensus gained prior to the message being drafted and presented for action.

**DIRECTOR HARRIS MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD issue a statement in support of Eugene School District 4j. Director Kent seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-061)**

Director Wilde provided comments regarding the motive and language choice for the Statement. The Board agreed that the Statement would be provided to the Eugene School District and its Board.

**FURTHER, DIRECTOR HARRIS MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD use the language, with some collaborative edits, that Director Wilde proposed to issue the

Statement of Support as agreed upon in ESD Resolution #25-061. Director Wilde seconded, and the **MOTION CARRIED WITH DIRECTORS DUERST-HIGGINS, HAMILTON, HARRIS, KENT, TRUETT AND WILDE VOTING YES. (ESD Resolution #25-062)**

**FURTHER, DIRECTOR KENT MOVED: BE IT RESOLVED** that the Board of Directors of Lane ESD amend Statement of Support to include an explanation of the Dear Colleague letter referenced in the discussion of ESD Resolution #25-061 and the impact of the changes described in the Dear Colleague letter to Lane County schools. Without a second, the **MOTION FAILED**.

#### 8.E. Superintendent Evaluation

This Superintendent Evaluation discussion will be postponed until the April 1, 2025 meeting.

#### 9. Information from Administrative Staff

The directors of Human Resources and Title Programs, Special Education, Business Services, Technology and School Improvement submitted written reports to the Board on matters of interest concerning his/her area of responsibility.

#### 10. Board Member Reports and Comments/Agenda Planning

##### 10.A. Agenda Planning

Board members are invited to send agenda items to be considered for the next board meeting. Please call or email to the Board Chair or Superintendent.

##### 10.B. Board Member Reports

Board members are asked to submit their reports in writing to be attached to Boardbook. Reports can be sent to the Executive Assistant in advance of the meeting.

As Board Members prepare their reports, please consider the following questions:

1. What programs did I visit over the last month? What committees did I participate in?
2. What is the connection to the LESD services and programs to the component districts or community?
3. What significance or meaning does the activity have to the broader community?
4. What are the next steps or follow-up activities planned?

**Nora Kent:** Report submitted and attached to agenda.

**Sydney Kissinger:** Identified and recruited an individual named Thomas to run for her seat in the next election.

**Mike Anderson,** Liaison, Creswell School District: Absent

**Danna Brownell,** Liaison, McKenzie School District: Ms. Brownell is excited to be involved and learn more about Lane ESD. The district has just finished the basketball season and has started track. The district lost two days in January due to illness and weather.

**Robin Zygaits,** Bethel School District: Bethel is proud of its high schools and recently received a favorable report on graduation rates. The district celebrated the unique culture and accomplishments of its black students last Friday. The UO Gospel choir performed at the celebration, along with student dancers and food. CTE classes at high school are popular programs.

#### 11. Announcements/Correspondence

##### 11.A. Acknowledgements and Recognition

There were no public acknowledgements or recognition.

##### 11.B. Kudos

There were no kudos submitted. Employees and Board members can submit a "kudo" any time during the month. To submit a kudo visit: [www.lesd.k12.or.us/forms/kudos.html](http://www.lesd.k12.or.us/forms/kudos.html)

##### 11.C. Announcements

There were no announcements.

**12. Lane ESD Board Member Activities and Opportunities**

- March 2, 2025: [Oregon School Board Members of Color Caucus Membership Meeting](#)
- March 3, 2025: [OSBA Board of Directors Meeting](#)
- March 4, 2025: [Oregon Rural School Board Member Caucus Executive Committee Meeting](#)
- March 5, 2025: [Oregon LGBTQIA2S+ School Board Members Advisory Committee Meeting](#)
- March 5, 2025: [OSBA Board of Directors Special Meeting](#)
- March 6, 2025: [OSBA Board of Directors Special Meeting](#)
- March 15, 2025: [Oregon School Board Members of Color Caucus Leadership Council Meeting](#)
- March 18, 2025: [Oregon Rural School Board Members Caucus Leadership Assembly Meeting](#)
- March 20, 2025: [Oregon School Board Members of Color Caucus Officers Meeting](#)
- May 7-9, 2025: OAESD Spring Conference

**13. Component District Board Meeting Dates**

14. Adjournment

- The next regular meeting is scheduled to be held Tuesday, April 1, 2025, at the Lane ESD Main Campus, 1200 Highway 99 N, Eugene.

Chair Duerst-Higgins adjourned the meeting at 7:58 p.m.

- The next regular meeting is scheduled to be held Tuesday, April 1, 2025, at the Lane ESD Main Campus, 1200 Highway 99 N, Eugene.

Minutes Approved:

\_\_\_\_\_  
Sherry Duerst-Higgins, Chairperson

\_\_\_\_\_  
Tony Scurto, Superintendent

## HUMAN RESOURCES REPORT TO LANE ESD BOARD

March 28, 2025

### CLASSIFIED STAFF (Information)

	Employee ID #	Position	Effective Date	Notes
<i>Appointments</i>	14169	Instructional Assistant, Life Skills	3/18/2025	
	14165	Instructional Assistant, Life Skills	3/11/2025	
	13667	Instructional Assistant, Life Skills	3/4/2025	
	14161	Instructional Assistant, Life Skills	3/4/2025	
	14164	Instructional Assistant, Life Skills	3/4/2025	
	10224	Instructional Assistant, Life Skills	3/17/2025	
<i>Leaves of Absence</i>				
<i>Discontinuation of Employment</i>	13663	Instructional Assistant, Life Skills	3/14/2025	Resignation
	12461	Program Assistant, School Improvement	3/28/2025	Resignation
<i>Change of Status</i>				

### LICENSED STAFF (Action)

	Employee ID #	Position	Effective Date	Notes
<i>Appointments</i>	14162	Behavior Pathway Specialist, SI	3/4/2025	
<i>Leaves of Absence</i>				
<i>Discontinuation of Employment</i>	12201	Teacher, Life Skills	3/31/2025	Resignation
	12890	Teacher, Life Skills	3/28/2025	Resignation
	13655	Teacher, Life Skills	6/16/2025	Resignation 3/4/25; Verbal acceptance at March Board meeting (3/4/25)
<i>Change of Status</i>				

### PROFESSIONAL STAFF (Information)

	Employee ID #	Position	Effective Date	Notes
<i>Appointments</i>	14168	Senior Accounty Specialist	3/17/2025	
<i>Leaves of Absence</i>				
<i>Discontinuation of Employment</i>				
<i>Change of Status</i>				

### MANAGEMENT STAFF (Action)

	Employee ID #	Position	Effective Date	Notes
<i>Appointments</i>				
<i>Leaves of Absence</i>				
<i>Discontinuation of Employment</i>				
<i>Change of Status</i>				

### VACANCY NOTICES (Information)

Posting #	Position	Closing Date	Notes
966	Speech Language Pathologist	4/7/2025	In process

992	Sign Language Interpreter	4/7/2025	In process
1053	Teacher, Life Skills (Middle School)	4/7/2025	In process
1066	Instructional Assistant, Life Skills	Open pool	In process
1071	Instructional Assistant, Life Skills	Open pool	In Process
1072	Instructional Assistant, Life Skills	Open pool	In Process
1061	Teacher, Life Skills (Transitions)	Open pool	In process
1107	Instructional Assistant, Life Skills	Open pool	In process
1108	School Psychologist (2025-26 SY)	6/27/225	In process
1071	Instructional Assistant, Life Skills	Open pool	In process
1099	Education Instructional Assistant, ISP	Open pool	In process
1109	Special Education Consultant (2025-26 SY)	6/27/2025	In process
1111	Teacher, Vision Impaired (2025-26 SY)	6/27/2025	In process
1112	Teacher, Lane School (2025-26 SY)	6/27/2025	In process
1113	Teacher Life Skills (2025-26 SY)	6/27/2025	In process
1114	Speech Language Pathologist (2025-26 SY)	6/27/2025	In process
1119	Recovery High School Planning Admin (Temporary 10/31/2025)	3/27/2025	In Process
1120	Program Assistant, School Improvement	3/31/2025	In process
1059	Instructional Assistant, Life Skills	Open pool	Filled
1006	Instructional Assistant, At-Large	Open pool	Filled
1087	Senior Accounting Specialist	1/31/2025	Filled
1096	Instructional Assistant, Life Skills	1/13/2025	Filled
1103	Instructional Assistant, Life Skills	Open pool	Filled



LANE EDUCATION SERVICE DISTRICT

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www.lesd.k12.or.us

EQUITY    COMMITMENT    LEADERSHIP    COLLABORATION    INTEGRITY

Prepared for: Lane ESD Board of Directors  
Prepared by: Olivia Meyers Buch, Executive Director of Business Services  
Meeting Date: April 1, 2025

## February 2025 Financial Report (Unaudited)

### General Fund Financial Report

The Financial Report for the General Fund for the period ending February 28, 2025 follows this report. Year-to-date operating revenues through February 28, 2025 total \$21,786,113 or 75.8% of total budgeted operating revenues as compared to \$21,109,769 or 75.2% through February 29, 2024. As usual, state school fund formula revenue (state school fund - general support and property taxes) constitute the majority of funds received. Total projected resources of \$31,786,394 is \$412,915 more than budgeted.

Year-to-date operating expenditures through February 28, 2025 total \$13,570,258 or 53.1% of total budgeted operating expenditures as compared to \$12,788,873 or 52.2% through February 29, 2024. Total projected operating expenditures of \$24,909,100 is \$651,550 less than budgeted. Total projected transfers and transits of \$3,581,641 is \$165,346 less than budgeted.

Projected resources and requirements through June 30, 2025 result in an ending fund balance of \$3,295,653, with \$1,416,549 assigned (reserved) for districts. The remaining ending fund balance of \$1,879,104 is unassigned and represents 6.5% of projected operating revenues. The projected ending fund balance reflects an increase, or operating surplus, of \$455,761.

### Appropriations

A summary of appropriations for all funds for the period ending February 28, 2025 follows this report. Two appropriations are currently overspent. The appropriation for Support Services in the Capital Projects Fund (Equipment Replacement Fund) is overspent by \$247, pending a budget transfer from the Debt Service appropriation. The appropriation for Instruction in the Internal Service Fund is overspent by \$53,800 (related to replacement of Smart Boards at Lane School), pending a budget transfer from the Support Services appropriation.

The appropriation for Enterprise and Community Services in the Special Revenue Fund (Food Service Fund) is projected to be overspent by \$9,580, pending a budget transfer from the Support Services appropriation.

**Cash and Investment Account Balances by Type**

	Yield	Beginning Balance	Deposits	Withdrawals	Ending Balance
Municipal Investor Checking	0.35%	\$461,344	\$23,765,348	\$23,391,0374	\$835,6544
Oregon LGIP (4513)	4.70%	\$9,194,263	\$11,413,628	\$12,100,000	\$8,507,891
Oregon LGIP (3676)	4.70%	\$596,834	\$85,739	\$-	\$682,573
<b>Total</b>		\$10,252,441	\$35,264,715	\$246,010,374	<b>\$17,547,008</b>

**Assurances**

All cash, investment and credit card accounts have been balanced, reconciled and reviewed and all cash and investment accounts have been reconciled to the general ledger as of February 28, 2025.

The adopted budget reflects expected expenditures. All payroll reports have been filed and payroll liabilities have been paid timely. All federal and state reimbursement requests as well as required financial reporting forms have been filed timely. All credit card expenditures, travel and other reimbursements have been reviewed and approved at the proper level.

There have been no significant changes to the internal control system, to the accounting system or accounting policies that are significant. The business services department is adequately staffed to allow for proper segregation of duties and I am not aware of any new pronouncements or other financial changes that may require additional staff time to properly implement.

All financial statements that have been provided to the board are accurate and complete to the best of my knowledge and I am aware of no other financial matters that the board should be aware of at this time. I know of no cases of fraud or other misconduct and I have not been asked by the superintendent to do anything that makes me feel uncomfortable or to present any information I feel is inaccurate.

Please contact me with questions or if you would like any additional information.

**LANE EDUCATION SERVICE DISTRICT**  
**General Fund Financial Report (Unaudited)**  
**For the Period Ending February 28, 2025**

	Fiscal Year 2023-24					Fiscal Year 2024-25					
	Amended Budget	Actuals thru 2/29/2024	% of Budget	Actuals thru 6/30/2024	% of Budget	Adopted Budget	Actuals thru 2/28/2025	% of Budget	Projected thru 6/30/2025	% of Budget	Budget Variance
<b>RESOURCES</b>											
State School Fund Formula Revenue											
State School Fund - General Support	\$ 15,532,800	\$ 12,116,289	78.0%	\$ 15,996,395	103.0%	\$ 16,240,313	\$ 12,332,977	75.9%	\$ 16,416,941	101.1%	\$ 176,628
Property Taxes Levied by District	8,688,000	8,217,782	94.6%	8,611,369	99.1%	9,038,376	8,537,274	94.5%	9,039,869	100.0%	1,493
Other Local Revenues	66,200	33,276	50.3%	87,771	132.6%	86,659	17,306	20.0%	72,000	83.1%	(14,659)
Services Provided to Districts	2,550,400	13,330	0.5%	1,256,511	49.3% <sup>(1)</sup>	2,209,514	120,487	5.5%	2,170,904	98.3%	(38,610)
Fees Charged to Grants	670,000	255,810	38.2%	812,985	121.3%	600,000	314,060	52.3%	750,000	125.0%	150,000
Other Revenues	577,700	473,282	81.9%	765,427	132.5%	580,000	464,009	80.0%	626,701	108.1%	46,701
<b>Total Operating Revenues</b>	<b>\$ 28,085,100</b>	<b>\$ 21,109,769</b>	<b>75.2%</b>	<b>\$ 27,530,458</b>	<b>98.0%</b>	<b>\$ 28,754,862</b>	<b>\$ 21,786,113</b>	<b>75.8%</b>	<b>\$ 29,076,415</b>	<b>101.1%</b>	<b>\$ 321,553</b>
Beginning Fund Balance (District Reserves)	921,200	1,165,894	126.6%	1,165,894	126.6%	1,103,757	1,286,636	116.6%	1,286,636	116.6%	182,879
Beginning Fund Balance	2,050,000	2,080,746	101.5%	2,080,746	101.5%	1,514,860	1,423,343	94.0%	1,423,343	94.0%	(91,517)
<b>TOTAL RESOURCES</b>	<b>\$ 31,056,300</b>	<b>\$ 24,356,410</b>	<b>78.4%</b>	<b>\$ 30,777,098</b>	<b>99.1%</b>	<b>\$ 31,373,479</b>	<b>\$ 24,496,093</b>	<b>78.1%</b>	<b>\$ 31,786,394</b>	<b>101.3%</b>	<b>\$ 412,915</b>
<b>REQUIREMENTS</b>											
Salaries	\$ 10,981,145	\$ 6,315,007	57.5%	\$ 10,973,743	99.9%	\$ 11,436,471	\$ 6,270,938	54.8%	\$ 11,396,209	99.6%	\$ (40,262)
Associated Payroll Costs	7,372,689	3,770,465	51.1%	6,470,402	87.8% <sup>(2)</sup>	7,495,703	3,709,947	49.5%	6,885,574	91.9%	(610,129) <sup>(2)</sup>
Purchased Services	5,490,697	2,023,030	36.8%	5,713,478	104.1%	5,695,892	2,917,875	51.2%	5,688,116	99.9%	(7,776)
Supplies and Materials	446,550	434,312	97.3%	599,614	134.3%	662,884	405,151	61.1%	662,783	100.0%	(101)
Other Objects	230,100	246,058	106.9%	263,685	114.6%	269,700	266,347	98.8%	276,417	102.5%	6,717
<b>Total Operating Expenditures</b>	<b>\$ 24,521,181</b>	<b>\$ 12,788,873</b>	<b>52.2%</b>	<b>\$ 24,020,922</b>	<b>98.0%</b>	<b>\$ 25,560,650</b>	<b>\$ 13,570,258</b>	<b>53.1%</b>	<b>\$ 24,909,100</b>	<b>97.5%</b>	<b>\$ (651,550)</b>
Transfers											
Interfund Transfers	459,000	429,000	93.5%	448,198	97.6%	449,000	429,000	95.5%	449,000	100.0%	-
Transits to Districts	4,110,163	882,847	21.5%	3,597,999	87.5%	3,297,987	1,551,175	47.0%	3,132,641	95.0%	(165,346)
Other Uses of Funds											
Planned Reserve (District Reserves)	965,956	-	0.0%	-	0.0%	464,161	-	0.0%	-	0.0%	(464,161)
Planned Reserve	400,000	-	0.0%	-	0.0%	801,681	-	0.0%	-	0.0%	(801,681)
Reserved for Next Year	600,000	-	0.0%	-	0.0%	800,000	-	0.0%	-	0.0%	(800,000)
<b>TOTAL REQUIREMENTS</b>	<b>\$ 31,056,300</b>	<b>\$ 14,100,720</b>	<b>45.4%</b>	<b>\$ 28,067,119</b>	<b>90.4%</b>	<b>\$ 31,373,479</b>	<b>\$ 15,550,433</b>	<b>49.6%</b>	<b>\$ 28,490,741</b>	<b>90.8%</b>	<b>\$ (2,882,738)</b>
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>\$ 10,255,690</b>		<b>\$ 2,709,979</b>		<b>-</b>	<b>\$ 8,945,659</b>		<b>\$ 3,295,653</b>		
Assigned for Districts				\$ 1,286,636					\$ 1,416,549		
Unassigned Fund Balance				\$ 1,423,343	5.2% *				\$ 1,879,104	6.5% *	
<i>* Percent of Operating Revenues</i>				<b>\$ 2,709,979</b>					<b>\$ 3,295,653</b>		

(1) Variance is due to actual services ordered by districts being less than anticipated.

(2) Variance is due to savings as a result of implementing new opt out incentive that has resulted in lower health insurance premium costs.

**LANE EDUCATION SERVICE DISTRICT**  
**Appropriation Monitoring**  
**For the Period Ending February 28, 2025**

Fiscal Year 2024-25

		Adopted Budget	Actuals thru 2/28/2025	% of Budget	Projected thru 6/30/2025	% of Budget	BUDGET VARIANCE	NOTES
<b>GENERAL FUND</b>	<b>100</b>							
Instruction		13,292,681	6,482,623	48.8%	12,843,901	96.6%	448,780	+
Support Services		12,267,969	7,087,635	57.8%	12,065,199	98.3%	202,770	+
Transfers of Funds		449,000	429,000	95.5%	449,000	100.0%	-	+
Apportionment of Funds by ESD		3,297,987	1,551,175	47.0%	3,132,641	95.0%	165,346	+
Contingencies		1,265,842	-	0.0%	-	0.0%	1,265,842	+
Unappropriated Ending Fund Balance		800,000	-	0.0%	-	0.0%	800,000	
<b>Total</b>		<b>31,373,479</b>	<b>15,550,433</b>	<b>49.6%</b>	<b>28,490,741</b>	<b>90.8%</b>	<b>2,882,738</b>	<b>+</b>
<b>SPECIAL REVENUE FUND</b>	<b>200</b>							
Instruction		3,252,835	1,742,132	53.6%	3,250,000	99.9%	2,835	+
Support Services		14,531,841	9,277,789	63.8%	14,000,000	96.3%	531,841	+
Enterprise and Community Services		75,000	48,080	64.1%	84,580	112.8%	(9,580)	- Pending Appropriation Transfer
Transfers of Funds		2,500	-	0.0%	-	0.0%	2,500	+
Apportionment of Funds by ESD		22,102,824	16,566,434	75.0%	22,000,000	99.5%	102,824	+
<b>Total</b>		<b>39,965,000</b>	<b>27,634,435</b>	<b>69.1%</b>	<b>39,334,580</b>	<b>98.4%</b>	<b>630,420</b>	<b>+</b>
<b>DEBT SERVICE FUND</b>	<b>300</b>							
Support Services		30	0	1.3%	1	4.7%	29	+
Debt Service		916,825	83,412	9.1%	916,825	100.0%	-	+
<b>Total</b>		<b>916,855</b>	<b>83,413</b>	<b>9.1%</b>	<b>916,826</b>	<b>100.0%</b>	<b>29</b>	<b>+</b>
<b>CAPITAL PROJECTS FUND</b>	<b>400</b>							
Support Services		148,914	149,161	100.2%	149,161	100.2%	(247)	- Pending Appropriation Transfer
Debt Service		136,086	63,067	46.3%	135,838	99.8%	248	+
<b>Total</b>		<b>285,000</b>	<b>212,229</b>	<b>74.5%</b>	<b>285,000</b>	<b>100.0%</b>	<b>0</b>	<b>+</b>
<b>INTERNAL SERVICE FUND</b>	<b>600</b>							
Instruction		-	53,800	#DIV/0!	53,800	#DIV/0!	(53,800)	- Pending Appropriation Transfer
Support Services		435,026	206,844	47.5%	365,000	83.9%	70,026	+
<b>Total</b>		<b>435,026</b>	<b>260,645</b>	<b>59.9%</b>	<b>418,800</b>	<b>96.3%</b>	<b>16,226</b>	<b>+</b>
<b>GRAND TOTAL</b>	<b>ALL</b>	<b>72,975,360</b>	<b>43,741,155</b>	<b>262.2%</b>	<b>30,111,368</b>	<b>41.3%</b>	<b>3,529,413</b>	

**LANE EDUCATION SERVICE DISTRICT**  
**LANE COUNTY, OREGON**

**COMMUNICATION TO THE GOVERNING BODY**

**FOR THE YEAR ENDED JUNE 30, 2024**



12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223



PAULY, ROGERS AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
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January 30, 2025

To the Board of Directors  
Lane Educational Service District  
Lane County, Oregon

We have audited the basic financial statements of the governmental activities, business-type activities, and each major fund of Lane Educational Service District (the District) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the *Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Purpose of the Audit**

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

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to expenditures of federal awards

### **Our Responsibility under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered the system of internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the system of internal control over financial reporting. We also considered the system of internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the OMB's Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

Pauly, Rogers and Co., P.C.

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

### **Planned Scope and Timing of the Audit**

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

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

### **Results of Audit**

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a "clean" opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 57 of the financial report.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, and tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. Management letter – No separate management letter was issued.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023-24. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District's portion of the statewide Net Pension Liability (or Asset) and Other Post-Employment Benefits, fair market value of investments, the estimates of Accounts Receivable and Capital Asset Depreciation, which are based on actuarial evaluations, market value, estimated collectability of receivables and useful lives of assets. We have evaluated the methods, assumptions, and data used to develop these estimates in determining that they were reasonable in relation to the basic financial statements taken as a whole.

Pauly, Rogers and Co., P.C.

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

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management 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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period basic financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

#### *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.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Findings or Issues*

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

#### *Required Supplementary Information*

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it, except for the budgetary statements presented as required supplementary information.

Pauly, Rogers and Co., P.C.

### *Supplementary Information*

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

### *Other Information*

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

### **Other Matters – Future Accounting and Auditing Issues**

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

#### **GASB 101 – COMPENSATED ABSENCES**

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements.

A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

### **GASB 102 – CERTAIN RISK DISCLOSURES**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

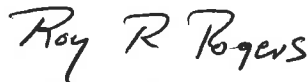
- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

**Best Practices – Not Significant Deficiencies**

1. 403(b) Compliance Requirements

The Internal Revenue Service (IRS) has published 403(b) regulations providing guidance on several administrative compliance requirements. A third party has been contracted with to outsource compliance with these requirements. Noncompliance subjects the District to potential penalties and fines. Since the third party provider does not provide the District with a SSAE 18 service provider report or internal control report covering their operations, we recommend that the District monitor current practices to determine compliance with accountability requirements for the Section 403(b) plan and consider the sufficiency of documentation received from the third party vendor to reduce the District risks in this area. The District should also consider being named as an additional insured on the vendors' insurance policies.

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



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



LANE EDUCATION SERVICE DISTRICT

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Eugene, OR 97402

541.461.8200  
541.461.8298 [Fax]

[www.lesd.k12.or.us](http://www.lesd.k12.or.us)

EQUITY    COMMITMENT    LEADERSHIP    COLLABORATION    INTEGRITY

Prepared for: Lane ESD Board of Directors  
Prepared by: Olivia Meyers Buch, Executive Director of Business Services  
Meeting Date: April 1, 2025

### Financial Report - Fiscal Year Ended June 30, 2024

State law requires that an independent audit be made of all district funds within six months following the close of the fiscal year. Pauly, Rogers & Co., P.C., the district's independent external auditors, reviewed the district's financial statements for the fiscal year ended June 30, 2024, and issued an unmodified ("clean") opinion, meaning that the auditors believe that the financial statements fairly present the financial position of the district at June 30, 2024.

Designed to meet the needs of a broad spectrum of financial statement readers, the Financial Report is divided into major sections. The report starts with the Independent Auditor's Report (beginning on page 1) which reports the district has fairly presented the financial information and has been issued an unmodified "clean" opinion, followed by Management's Discussion and Analysis (beginning on page I), which provides an overview and analysis to accompany the basic financial statements.

The **Basic Financial Statements** (beginning on page 4) along with the notes to the statements (beginning on page 13) are key for the report. Two main types of financial statements are presented: government-wide financial statements and fund financial statements. Each type of statement provides the reader with different information.

The *Government-Wide Financial Statements* (beginning on page 4) are designed to provide a broad overview of the district's finances in a manner similar to the private sector but are less helpful in planning and managing the district's finances as they include significant amounts of non-spendable assets and liabilities required to meet financial reporting requirements for this type of presentation.

Governments tend to raise resources when the liabilities are expected to be paid rather than when incurred. Most governments normally do not have sufficient current resources on hand to cover long-term liabilities. Therefore, the *Fund Financial Statements* (beginning on page 6) are often more useful in reviewing the current state of

district finances as they focus on near-term inflows and outflows of available resources as well as the balance of available resources at the end of the fiscal year.

**Required Supplementary Information** (beginning on page 45) and other **Supplementary Information** (beginning on page 51) present various schedules along with individual financial statements for all governmental funds and internal service funds, and information on property tax collections. **Other Information** (beginning on page 55) includes debt requirements.

The **Reports on Legal and Other Regulatory Requirements** section contains the independent auditor's report required by Oregon State Regulations (page 57). The auditors review the district's compliance with certain provisions of laws, regulations, contracts and grants. Nothing came to the auditors' attention to believe the district was not in substantial compliance.

The *Grant Compliance Review* includes reports from the independent auditor regarding compliance requirements with government auditing standards and of the U.S. Office of Management and Budget Uniform Guidance Compliance Supplement for major federal programs. A summary of the auditor's results can be found on the Schedule of Findings and Questioned Costs (page 65). The report states that nothing came to their attention that caused them to believe the district was not in compliance.

Please contact me with questions or if you would like additional information.

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2024**



**12700 SW 72<sup>nd</sup> Ave.  
Tigard, OR 97223**

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LANE EDUCATION SERVICE DISTRICT

LANE COUNTY, OREGON

2023-2024 FINANCIAL REPORT

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LANE EDUCATION SERVICE DISTRICT

Lane County, Oregon

PRINCIPAL OFFICIALS

<u>BOARD OF DIRECTORS</u>	<u>TERM EXPIRES</u>
Sydney Kissinger	June 30, 2025
Sherry Duerst-Higgins, Chair	June 30, 2027
Linda Hamilton	June 30, 2027
Leslie Harris, Vice Chair	June 30, 2027
Nora Kent	June 30, 2027
Vanessa Truett	June 30, 2025
Rose Wilde	June 30, 2025

ADMINISTRATION

Tony Scurto, Superintendent  
Olivia Meyers Buch, Business Manager (Registered Agent)

The Board members receive mail at the following address:  
Lane ESD  
1200 Highway 99N  
Eugene, Oregon 97402

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LANE EDUCATION SERVICE DISTRICT

TABLE OF CONTENTS

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	<u>PAGE NUMBER</u>
<b>INDEPENDENT AUDITORS' REPORT</b>	1
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
MANAGEMENT'S DISCUSSION AND ANALYSIS	I
<b><u>BASIC FINANCIAL STATEMENTS</u></b>	
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements:	
Balance Sheet – Governmental Funds	6
Reconciliation of Governmental Funds Balance Sheet To Statement of Net Position	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	8
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	9
Statement of Net Position – Internal Service Fund	10
Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Fund	11
Statement of Cash Flows – Internal Service Fund	12
Notes to Basic Financial Statements	13
<b><u>REQUIRED SUPPLEMENTARY INFORMATION</u></b>	
Schedule of Changes in OPEB Liability and Employer Contributions – Health Insurance	45
Schedule of Contributions – Health Insurance	45
Schedule of Changes in Pension Liability and Employer Contributions – Stipends	46
Schedule of Contributions – Stipends	46
Schedule of the Proportionate Share of Net Pension Liability –PERS	47
Schedule of Contributions – PERS	47
Schedule of Proportionate Share of the Net Pension Liability – RHIA	48
Schedule of Contributions – RHIA	48
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
General Fund	49
Special Revenue Fund	50

LANE EDUCATION SERVICE DISTRICT  
TABLE OF CONTENTS (CONTINUED)

\*\*\*\*\*

	<u>PAGE NUMBER</u>
<b><u>SUPPLEMENTARY INFORMATION</u></b>	
Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Debt Service Fund	51
Capital Projects Fund	52
Internal Service Fund	53
Schedule of Property Tax Transactions and Balances Of Taxes Uncollected – General Fund	54
<b><u>OTHER INFORMATION</u></b>	
Other Financial Schedules:	
Schedule of Bond and Interest Transactions and Balances	55
Schedule of Bond Redemption and Interest Requirements	56
<b><u>REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS</u></b>	
INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS	57
GRANT COMPLIANCE REVIEW:	
Schedule of Expenditures of Federal Awards	59
Report on Internal Control Structure over Financial Reporting	60
Report on Compliance with Requirements Applicable to each Major Program	62
Schedule of Findings and Questioned Costs	65

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT

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

January 30, 2025

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Lane Educational Service District  
Lane County, Oregon

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, and each major fund of Lane Educational Service District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

## **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

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

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

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Information

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

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

## Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our reports dated January 30, 2025 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 the reports are to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. The reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 30, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

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**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2024**

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As management of Lane Education Service District (ESD), Lane County, Oregon, we offer readers of the ESD's financial statements this narrative overview and analysis of the financial activities of the ESD for the fiscal year ended June 30, 2024.

**FINANCIAL HIGHLIGHTS**

- On June 30, 2024, the ESD's total liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources, resulting in a total net position of \$(2,754,657).
- The ESD's total net position increased by \$534,140 for the year, a 16.0% increase in the ESD's financial position as compared to the prior year.
- On June 30, 2024, the ESD's governmental funds reported combined ending fund balances of \$3,344,965. Of this amount, \$2,709,980 is General Fund balance, \$570,945 is Special Revenue Fund balance, and \$64,040 is Debt Service Fund balance.
- On June 30, 2024, the General Fund unrestricted fund balance (the total of assigned and unassigned components of the fund balance) was \$2,709,980, or 9.9% of total General Fund revenue.
- The ESD's total outstanding long-term debt decreased by \$413,911 or 9.7% during the 2023-24 fiscal year due to debt service payments and amortization of premiums.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the ESD's basic financial statements. The basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the ESD's finances in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the ESD's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years. The government-wide financial statements can be found on pages 4 through 5 of this report.

## **FUND FINANCIAL STATEMENTS**

The fund financial statements are designed to demonstrate compliance with finance-related legal requirements overseeing the use of fund accounting. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the ESD can be divided into two categories: governmental funds and proprietary funds.

## **GOVERNMENTAL FUNDS**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements; however, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of available resources at the end of the fiscal year. Such information may be useful in evaluating the ESD's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the ESD's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered major governmental funds. The basic governmental fund financial statements can be found on pages 6 through 9 of this report.

The ESD adopts an annual appropriated budget for all of its governmental funds. A budgetary comparison statement has been provided for each fund individually to demonstrate compliance with their respective budgets. The budgetary comparison statements for each governmental fund can be found on pages 49 through 52 of this report.

## **PROPRIETARY FUNDS**

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The ESD maintains one proprietary fund, which is an internal service fund.

The internal service fund serves as an accounting device used to accumulate and allocate costs internally among the ESD's various functions. The ESD uses the internal service fund to account for maintaining and replacing equipment. Because this predominantly benefits governmental functions, it has been included within governmental activities in the government-wide financial statements section. The basic proprietary fund financial statements can be found on pages 10 through 12 of this report.

The ESD also adopts an annual appropriated budget for its proprietary fund. A budgetary comparison statement has been provided for the fund to demonstrate compliance with its budget. The budgetary comparison statements for the proprietary fund can be found on page 53 of this report.

## **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 government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 13 through 44 of this report.

## OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as schedules of the changes in total other post-employment benefits, schedules of the proportionate share of net pension liability for the state public retirement system, as well as budgetary comparison information for the General Fund. This required supplementary information can be found on pages 45 through 48 of this report.

The budgetary comparison statements for the other major governmental funds (Grant Funds, Debt Service Fund, and Capital Projects Fund) are presented immediately following the required supplementary information. This information can be found on pages 49 through 53 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the ESD, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$2,754,657 at June 30, 2024.

<b>Condensed Statement of Net Position</b>			
	Governmental Activities		
	2024	2023	Change
<b>Assets</b>			
Current Assets	\$ 15,635,096	\$ 29,911,308	\$ (14,276,212)
Noncurrent Assets	8,684,584	6,871,328	1,813,256
Total Assets	24,319,680	36,782,636	(12,462,956)
Deferred Outflows of Resources	9,247,722	7,117,115	2,130,607
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 33,567,402</b>	<b>\$ 43,899,751</b>	<b>\$ (10,332,349)</b>
<b>Liabilities</b>			
Current Liabilities	\$ 12,724,670	\$ 25,236,963	\$ (12,512,293)
Noncurrent Liabilities	22,184,295	17,749,787	4,434,508
Total Liabilities	34,908,965	42,986,650	(8,077,685)
Deferred Inflows of Resources	1,413,094	4,201,459	(2,788,365)
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 36,322,059</b>	<b>\$ 47,188,548</b>	<b>\$ (10,859,050)</b>
<b>Net Position</b>			
Net Investment in Capital Assets	\$ 7,404,441	\$ 5,946,077	\$ 1,458,364
Restricted	446,465	335,618	110,847
Unrestricted	(7,440,567)	(9,570,492)	2,129,925
<b>Total Net Position</b>	<b>\$ (2,754,657)</b>	<b>\$ (3,288,797)</b>	<b>\$ 534,140</b>

Grant and other accounts receivable, which primarily consist of reimbursements due from granting and contracting agencies, represent 91.8% of current assets. The remaining assets consist mainly of cash and capital assets.

The ESD's largest current liability, comprising 26.4% of the total liabilities, are accounts payable. Other current liabilities, representing about 10.0% of the ESD's total liabilities, consist of payroll liabilities, deferred revenues, and debt obligations due within one year. Noncurrent liabilities, representing about 63.5% of the ESD's total liabilities, primarily consist of pension liabilities and bonds and notes payable.

A large portion of the ESD's net position reflects its investment in capital assets (e.g., land, buildings and improvements, and vehicles and equipment). The ESD uses these capital assets for providing services to districts; consequently, the assets are not available for future spending.

During the current fiscal year, the ESD's total net position increased by \$534,140 for the year, a 16.0% increase in the ESD's financial position as compared to the prior year.

<b>Condensed Statement of Activities (Change in Net Position)</b>			
	Governmental Activities		
	2024	2023	Change
<b>Revenues</b>			
Program Revenues			
Charges for Services	\$ 3,120,377	\$ 4,083,976	\$ (963,599)
Operating Grants and Contributions	29,612,612	34,301,706	(4,689,094)
General Revenues			
Property Taxes	8,780,204	8,404,444	375,760
State Support	16,153,423	15,516,865	636,558
Earnings on Investments	365,476	237,707	127,769
Gain (Loss) on Disposal of Assets	(539)	4,092	(4,631)
Miscellaneous Revenue	36,135	-	36,135
Other Local Revenues	1,535,039	411,875	1,123,164
<b>Total Revenue</b>	<b>\$ 59,602,727</b>	<b>\$ 63,960,665</b>	<b>\$ (4,357,938)</b>
<b>Expenses</b>			
Instruction	\$ 34,070,013	\$ 36,960,284	\$ (2,890,271)
Support Services	24,728,620	24,968,451	(239,831)
Enterprise and Community Services	54,057	60,238	(6,181)
Unallocated Amortization	-	5,779	(5,779)
Interest on Long-Term Obligations	215,897	250,968	(35,071)
<b>Total Expenses</b>	<b>\$ 59,068,587</b>	<b>\$ 62,245,720</b>	<b>\$ (3,177,133)</b>
<b>Change in Net Position</b>	<b>\$ 534,140</b>	<b>\$ 714,945</b>	<b>\$ (180,805)</b>

### *REVENUES*

Total revenues decreased by \$4,357,938, mainly due to a decrease in operating grants and contributions. Program revenues cover 54.7% of the funding required for program expenses and include charges for services and operating grants and contributions. Program revenues decreased 14.7% over the prior year.

General revenues cover 44.9% of the funding required for program expenses. General revenues increased over the prior year due to increases in state support and other local revenues. Property taxes and state school funding combined for 92.8% of general revenues. State school fund revenues are determined by a complex formula, which includes local property tax collections, student demographics and enrollment. Higher local property tax collections reduce funding from the state and vice versa.

### *EXPENSES*

Expenses related to governmental activities are presented in five broad functional categories: instruction, support services, enterprise and community services, unallocated amortization, and interest on long-term obligations. Costs of instruction activities account for 56.9% of the total expenses of \$59,068,587. Costs to provide services to students typically reflect normal increases for items such as salaries, benefits, supplies and services; however, total program expenses decreased 3.9% over the prior year due to decreases in programming and related staff costs.

## **FINANCIAL ANALYSIS OF THE ESD'S FUNDS**

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

### **GOVERNMENTAL FUNDS**

The focus of the ESD's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Governmental funds report the differences between their assets and liabilities as fund balance. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available at the end of the fiscal year.

On June 30, 2024, the ESD's governmental funds reported combined ending fund balances of \$3,344,965, a decrease over the prior year combined ending fund balances of \$4,715,735. Of this amount, \$2,707,604, or 80.9%, is unassigned and available to meet the general obligations of the ESD.

*General Fund.* The General Fund is the chief operating fund of the ESD. At fiscal year end, the General Fund total ending fund balance was \$2,709,980, a decrease of \$536,662 or 16.5% from the prior year. The ending fund balance represents 9.9% of total General Fund revenues.

*Special Revenue Fund.* This fund accounts for local, state, and federal grants and contracts received by the ESD for specific programs. Resources related to the federal Elementary and Secondary School Emergency Relief (ESSER) Fund are captured here. The Special Revenue Fund ending fund balance is \$570,945, a decrease of \$595,133 or 51.0% from the prior year.

*Debt Service Fund.* This fund sets aside funds for payment of debt service related to pension obligation bonds issued in 2007. The Debt Service Fund ending fund balance is \$64,040, an increase of \$5,320 or 9.1% from the prior year.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

General Fund revenues totaled \$27,488,283, an increase of 2.4% from the prior year. Total actual revenues came in at 97.9% of the final budget.

Expenditures reflect an increase of \$1,248,783 million, or 5.5%, from the prior year. Total actual expenditures were 92.8% of the final amended budget. There was one appropriation transfer adopted, and all expenditures were within amounts appropriated.

**PROPRIETARY FUND**

The ESD's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Net position of the proprietary fund at year-end amounted to \$134,470 all of which is considered unrestricted yet dedicated to the purpose of the fund. The net position decreased \$283,604 from the prior year and is dedicated for maintaining and replacing equipment.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*CAPITAL ASSETS*

The ESD's investment in capital assets for its governmental activities as of June 30, 2024, amounted to \$8,279,822. This investment in capital assets includes land, buildings and improvements, and vehicles and equipment, net of depreciation. The total depreciation related to the ESD's investment in capital assets for the current fiscal year amounted to \$68,007, and total capital assets being depreciated (net of accumulated depreciation) is \$6,654,831. Increases in construction in progress and vehicles, furniture and equipment reflect the remodel of the information technology office space and server room.

<b>Condensed Capital Asset Activity</b>			
	2024	2023	Change
Land	\$ 501,013	\$ 501,013	\$ -
Construction in Progress	1,123,978	174,778	949,200
Buildings and Site Improvements	5,640,844	5,453,066	187,778
Vehicles, Furniture and Equipment	1,013,987	429,178	584,809
<b>Total</b>	<b>\$ 8,279,822</b>	<b>\$ 6,558,035</b>	<b>\$ 1,721,787</b>

Additional information on the ESD's capital assets can be found in Note 6 on page 23 of this report.

*LONG-TERM DEBT*

On June 30, 2024, the ESD had total debt outstanding of \$3,834,730, reflecting \$305,500 in a new note payable, and \$719,411 in payment redemptions. The debt amount is composed of notes payable and pension obligation bonds.

Additional information on the ESD's long-term liabilities can be found in Note 8 on pages 23 through 24 of this report.

**KEY ECONOMIC FACTORS AND NEXT YEAR'S BUDGET INFORMATION**

The most significant economic factor for the ESD is the State School Fund. For the year ended June 30, 2024, the State School Fund provided 52.3% of the ESD's general fund resources. State funding for the 2023-25 biennium is based on the legislatively adopted \$10.2 billion K-12 budget, with 49% distributed in the first year. The total State School Fund allocation for 2023-25 represents a 9.7% increase in K-12 funding compared to the 2021-23 biennium. Heading into the 2025-27 biennium, growth in Oregon's primary revenue instruments continues to

outpace expectations. Both personal and corporate tax collections remain strong, in keeping with income gains seen in the underlying economy.

The 2024-25 adopted budget includes a total investment of \$72,975,360 represented by five separate funds, the largest of which are the General Fund and Special Revenue Fund. The total budget for all funds represents an increase of 4.9% compared to the 2023-24 budget.

The General Fund represents 43.0% of the 2024-25 budget for all funds and accounts for most operating activities of the ESD except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund (primarily funded through state income taxes). Budgeted General Fund current resources total \$28,754,862, an increase of \$669,762 or 2.4% from 2023-24. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state funding. Budgeted General Fund current requirements total \$29,307,637, an increase of \$1,267,293 or 4.5% from 2023-24. Salaries and benefits comprise the majority of expenses at \$18,932,174 or 64.6% of all current requirements.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide readers with a general overview of the ESD's finances and to demonstrate the ESD's accountability. Questions concerning the information provided in this report or requests for additional information should be addressed to the Business Services Department, Lane Education Service District, 1200 Highway 99 N, Eugene, OR 97402.

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

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**LANE EDUCATION SERVICE DISTRICT**  
**LANE COUNTY, OREGON**  
**STATEMENT OF NET POSITION**  
**June 30, 2024**

	<b>Governmental Activities</b>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 969,722
Property Taxes Receivable	310,947
Grant and Other Receivables	14,352,051
Prepaid Expenses	2,376
Total Current Assets	15,635,096
Noncurrent Assets:	
Net OPEB Asset - RHIA	382,425
SBITA Asset, net of Amortization	22,337
Capital Assets - Nondepreciable	1,624,991
Capital Assets - Depreciable, Net of Accumulated Depreciation	6,654,831
Total Noncurrent Assets	8,684,584
Total Assets	24,319,680
<b>Deferred Outflows of Resources</b>	
Pension Related Deferrals - PERS	9,167,243
Deferred Outflows - OPEB RHIA	1,085
Deferred Outflows - OPEB Health Insurance	73,624
Deferred Outflows - OPEB Stipends	5,770
Total Deferred Outflows of Resources	9,247,722
Total Assets and Deferred Outflows of Resources	33,567,402
<b>Liabilities</b>	
Current Liabilities:	
Accounts Payable	9,230,214
Accrued Payroll, Withholdings, and Benefits	1,742,681
Deposits Payable	3,336
SBITA Liability, Current	10,394
Unearned Revenue	890,746
Current Maturities of Bonds & Notes Payable	847,580
Total Current Liabilities	12,724,951
Noncurrent Liabilities:	
Accrued Vacation	65,334
OPEB Liability - Health Insurance	288,201
OPEB Liability - Stipends	65,108
Bonds & Notes Payable, Net of Current Maturities	2,987,150
Net Pension Liability - PERS	18,767,537
SBITA Liability, Long Term	10,684
Total Noncurrent Liabilities	22,184,014
Total Liabilities	34,908,965
<b>Deferred Inflows of Resources</b>	
Pension Related Deferrals - PERS	1,238,331
Deferred Inflows - OPEB RHIA	60,857
Deferred Inflows - OPEB Health Insurance	113,627
Deferred Inflows - OPEB Stipends	279
Total Deferred Inflows of Resources	1,413,094
Total Liabilities and Deferred Inflows of Resources	36,322,059
<b>Net Position</b>	
Net Investment in Capital Assets	4,239,445
Restricted for RHIA Asset	382,425
Restricted for Debt Service	64,040
Unrestricted	(7,440,567)
Total Net Position	\$ (2,754,657)

See accompanying notes to basic financial statements.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Program Revenues</u>			Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Instruction	\$ 34,070,013	\$ 3,089,590	\$ 19,272,969	\$ (11,707,454)
Support Services	24,728,620	30,787	10,298,878	(14,398,955)
Enterprise and Community Services	54,057	-	40,765	(13,292)
Interest on Long-Term Obligations	215,897	-	-	(215,897)
Total Governmental Activities	<u>\$ 59,068,587</u>	<u>\$ 3,120,377</u>	<u>\$ 29,612,612</u>	<u>(26,335,598)</u>
General Revenues:				
				8,780,204
				16,153,423
				365,476
				(539)
				36,135
				<u>1,535,039</u>
				<u>26,869,738</u>
				534,140
				<u>(3,288,797)</u>
				<u>\$ (2,754,657)</u>

See accompanying notes to basic financial statements.

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2024**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTALS
<b>ASSETS:</b>		#			
Cash and Investments	\$ 609,498	\$ -	\$ 49,644	\$ 206,906	\$ 866,048
Receivables:					
Taxes	310,947	-	-	-	310,947
Grants and Other Receivables	1,250,631	13,101,420	-	-	14,352,051
Prepaid Items	2,376	-	-	-	2,376
Due from Other Funds	4,324,780	-	14,396	-	4,339,176
<b>Total Assets</b>	<b>\$ 6,498,232</b>	<b>\$ 13,101,420</b>	<b>\$ 64,040</b>	<b>\$ 206,906</b>	<b>\$ 19,870,598</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE:</b>					
Liabilities:					
Accounts Payable	\$ 1,753,551	\$ 7,166,083	\$ -	\$ 206,906	\$ 9,126,540
Accrued Payroll, Withholdings, and Benefits	1,742,681	-	-	-	1,742,681
Deposits	3,336	-	-	-	3,336
Due to Other Funds	-	4,473,646	-	-	4,473,646
<b>Total Liabilities</b>	<b>3,499,568</b>	<b>11,639,729</b>	<b>-</b>	<b>206,906</b>	<b>15,346,203</b>
Deferred Inflows of Resources:					
Unavailable Revenue-Property Taxes	288,684	-	-	-	288,684
Unavailable Revenue-Grants	-	890,746	-	-	890,746
<b>Total Deferred Inflows of Resources</b>	<b>288,684</b>	<b>890,746</b>	<b>-</b>	<b>-</b>	<b>1,179,430</b>
Fund Balances (Deficit):					
Nonspendable	2,376	-	-	-	2,376
Restricted	-	-	64,040	-	64,040
Assigned	-	570,945	-	-	570,945
Unassigned	2,707,604	-	-	-	2,707,604
<b>Total Fund Balance</b>	<b>2,709,980</b>	<b>570,945</b>	<b>64,040</b>	<b>-</b>	<b>3,344,965</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 6,498,232</b>	<b>\$ 13,101,420</b>	<b>\$ 64,040</b>	<b>\$ 206,906</b>	<b>\$ 19,870,598</b>

See accompanying notes to basic financial statements.

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON  
RECONCILIATION OF GOVERNMENTAL FUNDS  
BALANCE SHEET TO STATEMENT OF NET POSITION**

**June 30, 2024**

**Total Fund Balances**

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

\$ 3,344,965

The PERS net pension asset (liability) is the difference between the total pension liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

(18,767,537)

Deferred inflows and outflows of resources related to the pension plan include differences between expected and actual experience, changes of assumptions, differences between projects and actual earning, and contributions subsequent to the measurement date.

Deferred Outflows - PERS	9,167,243
Deferred Outflows - OPEB RHIA	1,085
Deferred Outflows - OPEB Stipends	5,770
Deferred Outflows - Health Insurance	73,624
Deferred Inflows - PERS	(1,238,331)
Deferred Inflows - OPEB RHIA	(60,857)
Deferred Inflows - OPEB Stipends	(279)
Deferred Inflows - Health Insurance	(113,627)

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.

Capital Assets, net	8,279,822
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Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.

288,684

The OPEB asset (liability) is not reported as an asset (liability) in the governmental funds.

OPEB - RHIA	382,425
OPEB - Stipends	(65,108)
OPEB - Health Insurance	(288,201)

The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.

134,470

Right-to-use assets are not financial resources and therefore are not reported in the governmental funds.

22,337

Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. These liabilities consist of:

Accrued Vacation Payable	(65,334)
SBITA Liability	(21,078)
Bonds & Notes Payable	(3,834,730)

**Total Net Position**

\$ (2,754,657)

See accompanying notes to basic financial statements.

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

**For the Year Ended June 30, 2024**

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>REVENUES:</b>					
From Local Sources	\$ 11,334,860	\$ 3,182,225	\$ 890,341	\$ -	\$ 15,407,426
From State Sources	16,153,423	21,354,969	-	-	37,508,392
From Federal Sources	-	8,302,803	-	-	8,302,803
<b>Total Revenues</b>	<b>27,488,283</b>	<b>32,839,997</b>	<b>890,341</b>	<b>-</b>	<b>61,218,621</b>
<b>EXPENDITURES:</b>					
Current:					
Instruction	12,919,442	3,252,258	-	-	16,171,700
Support Services	11,101,480	13,847,033	1	766,228	25,714,742
Enterprise and Community Services	-	59,963	-	-	59,963
Debt Service	-	-	885,020	63,067	948,087
<b>Total Expenditures</b>	<b>24,020,922</b>	<b>17,159,254</b>	<b>885,021</b>	<b>829,295</b>	<b>42,894,492</b>
Excess of Revenues Over, (Under) Expenditures	3,467,361	15,680,743	5,320	(829,295)	18,324,129
<b>Other Financing Sources, (Uses):</b>					
Proceeds from Loan Receipts	-	-	-	300,000	300,000
Proceeds from Subscription Financing	42,174	-	-	-	42,174
Transfer In	-	163,198	-	285,000	448,198
Transfer Out	(448,198)	-	-	-	(448,198)
Apportionment of Funds	(3,597,999)	(16,439,074)	-	-	(20,037,073)
<b>Total Other Financing Sources, (Uses)</b>	<b>(4,004,023)</b>	<b>(16,275,876)</b>	<b>-</b>	<b>585,000</b>	<b>(19,694,899)</b>
<b>Net Change in Fund Balance</b>	<b>(536,662)</b>	<b>(595,133)</b>	<b>5,320</b>	<b>(244,295)</b>	<b>(1,370,770)</b>
<b>Beginning Fund Balance</b>	<b>3,246,642</b>	<b>1,166,078</b>	<b>58,720</b>	<b>244,295</b>	<b>4,715,735</b>
<b>Ending Fund Balance</b>	<b>\$ 2,709,980</b>	<b>\$ 570,945</b>	<b>\$ 64,040</b>	<b>\$ -</b>	<b>\$ 3,344,965</b>

See accompanying notes to basic financial statements.

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

**For the Year Ended June 30, 2024**

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Net Change in Fund Balance - Governmental Funds	\$	(1,370,770)
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The revenue (expense) represents the changes in net asset (liability) from year to year due to changes in total asset (liability) and the fair value of plan net position available to pay benefits.

PERS	\$	(288,296)	
OPEB - RHIA		62,053	
OPEB - Health		14,523	
OPEB - Stipend		(29,893)	
		(29,893)	(241,613)

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation.

Capital Asset Additions		2,177,270	
Gain (Loss) on sale of assets		(539)	
Depreciation expense		(454,944)	
		(454,944)	1,721,787

Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Position, however, issuing long-term debt increases liabilities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position. This is the amount by which proceeds exceeded repayments:

Proceeds from Issuance of Note Payable		(305,500)	
Debt Principal Repaid		722,077	
Accrued Vacation		272,403	
		272,403	688,980

Governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences:

Amortization of premium/(discount)	(2,666)
------------------------------------	---------

Payment on Subscription Liabilities decreases liabilities in the Statement of Net Position.

Payment on Subscription Liability	10,113
-----------------------------------	--------

Expenditure for Right-to-use Assets reduces the Prepaid Expenses in the Statement of Net Position and Amortization Expenses on the Statement of Activities.

Amortization Expense	(14,058)
----------------------	----------

Internal service funds are used to account for revenues and expenditures used in replacing and maintaining buildings and equipment.	(283,604)
---	-----------

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds, and are instead recorded as unavailable revenue. They are, however, recorded as revenues in the Statement of Activities.

	25,971
--	--------

Change in Net Position	\$	534,140
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See accompanying notes to basic financial statements.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

STATEMENT OF NET POSITION - PROPRIETARY FUND  
June 30, 2024

	Governmental Activities Internal Service Fund
ASSETS	
Deposits and Investments	\$ 103,674
Due from Other Funds	134,470
Total Assets	238,144
LIABILITIES	
Accounts Payable	103,674
Total Liabilities	103,674
NET POSITION	
Unrestricted	134,470
Total Net Position	\$ 134,470

See accompanying notes to basic financial statements.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUND  
For the Year Ended June 30, 2024

	Governmental Activities Internal Service Fund
Operating Revenues:	
Services Provided Other Funds	\$ 278,832
Total Operating Receipts	278,832
Operating Expenses:	
Cost of Services	562,436
Total Operating Disbursements	562,436
Operating Income (Loss)	(283,604)
Net Position - Beginning	418,074
Net Position - Ending	\$ 134,470

See accompanying notes to basic financial statements.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
For the Year Ended June 30, 2024

	Governmental Activities Internal Service Fund
Cash Flows from Operating Activities:	
Receipts From Interfund Service Charges for Internal Service Fund Activities	\$ 278,832
Due from Other Funds	(134,470)
Payments to Vendors	(603,982)
Net Cash from (Used) Provided by Operating Activities	(459,620)
Net Increase (Decrease) in Cash and Cash Equivalents	(459,620)
Cash Balance - Beginning	563,294
Cash Balance - Ending	\$ 103,674
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income	\$ (283,604)
Adjustments to Reconcile Net Income to Net Cash	
Increase in Due from Other Funds	(134,470)
Increase in Accounts Payable	(41,546)
Net Cash from (Used) Provided by Operating Activities	\$ (459,620)

See accompanying notes to basic financial statements.

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

The District is a political subdivision of the state of Oregon governed by an independently elected Board of Directors and is legally separate from all other entities. It is also financially independent of other state and local governmental units. It has the power to levy taxes, is responsible for its debts, and is entitled to any surpluses. The financial reporting consists of the District, any organization for which the District is financially accountable, and any other organizations that, because of the nature and significance of their relationship with the District, may not be excluded from the District's financial reporting. Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate entities that are included in the District's reporting because of the significance of their operational or financial relationships with the District. Currently, there are no component units.

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the expenses of a given function are offset by program revenues. *Program revenues* include 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function. State school support, taxes, and other items not properly included among program revenues are reported instead as *general revenues*.

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS

Separate fund financial statements are provided for governmental funds.

*Governmental funds:* Major individual governmental funds are reported as separate columns in the fund financial statements.

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

- Property taxes are recognized as revenue only if received within 60 days of year-end.
- Entitlements, shared revenues, and interest are recognized as revenue in the period to which they relate.
- Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.
- Charges for services are recognized as revenue in the period in which the services are performed.
- Other receipts are not considered measurable and available until cash is received.

Other major differences between the modified accrual basis and the accrual basis are:

- Post-employment benefits are expensed when paid rather than when incurred.
- Capital outlay expenditures are recognized as expenditures when the assets are acquired (depreciation is not recorded).
- Proceeds of long-term borrowing are recognized as an "other financing source" and principal paid is considered an expenditure when paid.
- Supply inventory is expensed when purchased.
- The Net Pension Liability is not recorded and the OPEB assets are not recorded.
- Pension and OPEB Costs are not recorded as an expense until paid.

There are the following major governmental funds:

- The General Fund accounts for the general operating revenues and expenditures. Principal revenue sources are property taxes and the state school fund.
- The Special Revenue Fund accounts for the operating revenues and expenditures of grants awarded. Grant revenues are primarily from federal, state, and local governments.
- The Debt Service Fund accounts for the annual debt service on the 2007 pension bonds.
- The Capital Projects Fund provides facility services for the District. Services include major repair/replacement projects for the grounds and buildings at the Main Campus and the Westmoreland facilities.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

There is also the following proprietary fund:

- The Internal Service Fund accounts for revenues and expenditures used in replacing and maintaining buildings and equipment.

ASSETS, LIABILITIES AND EQUITY

CASH AND CASH EQUIVALENTS

Cash and investments consist of cash on hand, demand deposits, and investments in the State of Oregon Local Government Investment Pool (LGIP). Investments in the LGIP are considered highly liquid investments with original maturities of three months or less to be cash equivalents.

Oregon Revised Statutes 294.035 authorizes investment in the LGIP, general obligations of the U.S. Government and its agencies, bankers' acceptances, and commercial paper rated A-2 or better by Standard & Poor's Corporation or P-2 or better by Moody's Investors Service, among others.

RECEIVABLES

Grant and other accounts receivables consist of amounts due from school districts for services provided, grants, and reimbursements. Management believes that the amount of any uncollectible accounts included in receivables is immaterial; therefore, no provision for uncollectible accounts has been made.

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (I.E., the current portion of interfund loans) or "advances to/from other funds" (I.E., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

PROPERTY TAXES

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

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

SUPPLY INVENTORY

Supplies inventory is valued at cost using first-in, first-out (FIFO) method. Accounting for supplies inventory is based on the consumption method in the government-wide financial statements. Under the consumption method, all inventory items are charged to expenditures of user departments at the time of withdrawal from inventory. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused supply inventories and donated commodities at the date of these statements is considered immaterial by management for reporting purposes.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PREPAID ITEMS

Payments to vendors may reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and fund financial statements.

CAPITAL ASSETS

Capital assets, which include land, buildings, equipment and construction in progress, are reported in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair market value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized. Depreciation is recorded on capital assets on the straight-line method over the useful life of the asset. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The capital assets are depreciated using the straight-line method over the following estimated lives:

Buildings and related improvements	20 - 40 years
Vehicles	10 - 15 years
Furniture, fixtures, and instructional equipment	10 years

ACCRUED COMPENSATED ABSENCES

Policy is to permit employees to earn vacation credits. Accumulated unpaid vacation must be taken within one year and is accrued as earned and is reported as an obligation on the Statement of Net Position. Sick pay, which does not vest, is recorded as an expenditure or expense when leave is taken.

UNEARNED REVENUE

Unearned revenue is reported on the Statement of Net Position when resources are received before the District has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures.

On the fund financial statements, unearned revenue arises when resources do not satisfy both the measurable and available criteria for recognition in the current year, such as property taxes received more than 60 days after year-end. In subsequent periods, when both recognition criteria are met, the revenue is recognized.

ESTIMATES

The 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 financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM OBLIGATIONS, BOND DISCOUNTS, AND PREMIUMS

Bonds and notes payable and other long-term obligations are reported as liabilities in the government-wide financial statements. The governmental fund financial statements do not report long-term obligations because they do not require the use of current financial resources. Rather, governmental funds recognize the proceeds of debt issued as another financing source and report the repayment of debt principal and interest as an expenditure.

Bond premiums and discounts are deferred and amortized over the term of the bonds using the bonds-outstanding method in the government-wide and internal service fund financial statements. The bonds-outstanding method does not differ significantly from the effective interest rate method. Unamortized premiums and discounts are presented as additions or subtractions from the face amount of the bonds. In the fund financial statements, premiums and discounts are recognized in the current period.

SUBSCRIPTION ASSETS/LIABILITIES (SBITA)

Subscription assets are assets in which the government obtains control of the right to use the underlying IT asset. The value of the subscription asset is initially measured as the sum of the initial subscription liability amount, any payments made to the IT software vendor before commencement of the subscription term, and any capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The subscription asset is amortized in a straight-line manner over the course of the subscription term.

In the government-wide basic financial statements, subscription liabilities are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of subscription payments expected to be made during the subscription term is reported as other financing sources. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

RETIREMENT PLAN

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

EARLY VOLUNTARY RETIREMENT

Certain employees with a minimum of 18 years of service are eligible for early retirement benefits, which are considered a special termination benefit. In the government-wide financial statements, the estimated present value of future benefits is recognized as a liability when the employee retires. In the fund financial statements an expenditure is not recognized until the benefits are paid.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ENCUMBRANCES

During the year, encumbrances are used for administrative control purposes; purchase orders and other commitments for the expenditure of monies are recorded to reserve related appropriations. At year end, encumbrances are reversed to the extent that a liability has not been incurred and encumbrances lapse.

NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. At June 30, 2024, the only restrictions to net position were for Debt Service and the OPEB RHIA asset. Unrestricted net position consists of all other assets that are not included in the other categories previously mentioned.

FUND BALANCE

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

There were no committed fund balances as of June 30, 2024.

The Board has determined that an appropriate target for the total of all Committed, Assigned and Unassigned fund balances in the General Fund shall be set at no less than 8% of General Fund revenues for the fiscal year.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. At June 30, 2024 there were deferred outflows representing PERS pension related deferrals, OPEB – Stipends related deferrals, OPEB – Health Insurance related deferrals, and OPEB – RHIA related deferrals in the Statement of Net Position.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items which qualify for reporting in this category. The first, unavailable revenue, is in the governmental funds balance sheet for property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. At June 30, 2024 there also were deferred inflows representing PERS pension related deferrals, OPEB – Health Insurance related deferrals, OPEB – Stipends related deferrals, and OPEB – RHIA related deferrals in the Statement of Net Position.

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 upon the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

DEFERRED COMPENSATION PLAN

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Legally required budgets are adopted for all funds on the modified accrual basis. The resolution authorizing appropriations sets the level by which expenditures cannot legally exceed appropriations. This resolution establishes appropriations at the functional level within each fund. A detailed budget is also prepared, containing more specific detailed information than the above mentioned expenditure appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget. A supplemental budget requires hearings before the public, publications in newspapers, and approval by the Budget Committee and the Board of Directors.

Original budgets may be modified by the preparation of supplemental budgets. There were no supplemental budgets authorized by the Board of Directors during the year. Budgets may also be modified by appropriation transfers between the levels of control. Management may make transfers of appropriations within a function. Transfers of appropriations between functions require the approval of the Board of Directors. One appropriation transfer was authorized by the Board of Directors during the year. Expenditures of the various funds were within authorized appropriations, except for the Special Revenue Fund, where Instruction and Support Services were over-expended by \$25,707 and \$735,494 respectively.

3. BUDGET/GAAP REPORTING DIFFERENCES

While the government-wide statements report the financial position, results of operations, and changes in fund balance/net position on the accrual basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis of accounting differs from generally accepted accounting principles. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the modified accrual basis to provide a meaningful comparison of actual results with the budget. The primary differences between the budgetary basis and GAAP basis are described in Note 1.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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4. CASH AND INVESTMENTS

Statutes authorize investment in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. According to District Procedures State statutes govern cash management policies.

Cash and Investments at June 30, 2024, (recorded at fair value) consisted of:

	<u>2024</u>
Deposits with Financial Institutions:	
Demand Deposits	\$ 333,070
Petty Cash	200
Investments	<u>636,452</u>
Total	<u>\$ 969,722</u>

Investments

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2024. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it materially approximates fair value.

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2024, the fair value of the position in the LGIP is 99.96% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. CASH AND INVESTMENTS (CONTINUED)

There were the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in months)</u>		
		<u>Less than 3</u>	<u>3-18</u>	<u>18-59</u>
State Treasurer's Investment Pool	\$ 636,452	\$ 636,452	\$ -	\$ -
Total	<u>\$ 636,452</u>	<u>\$ 636,452</u>	<u>\$ -</u>	<u>\$ -</u>

Interest Rate Risk - Investments

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

Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2024, \$250,000 of the bank balance of \$1,357,407 was insured by federal depository (FDIC) insurance, and the remaining balance was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

Credit Risk – Investments

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

Concentration of Credit Risk

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

5. GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. No provision for bad debts has been made as management believes all amounts are collectible.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. CAPITAL ASSETS

Capital assets activity for the year was as follows:

	Balance <u>July 1, 2023</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2024</u>
Capital Assets Not Being Depreciated:				
Land	\$ 501,013	\$ -	\$ -	\$ 501,013
Construction in Progress	174,778	949,200	-	1,123,978
Total Capital Assets Not Being Depreciated	<u>675,791</u>	<u>949,200</u>	<u>-</u>	<u>1,624,991</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	10,177,625	448,751	-	10,626,376
Vehicles	532,314	-	(5,400)	526,914
Furniture, fixtures, and instructional equipment	1,068,877	779,319	(382,076)	1,466,120
Total Capital Assets Being Depreciated	<u>11,778,816</u>	<u>1,228,070</u>	<u>(387,476)</u>	<u>12,619,410</u>
Less accumulated depreciation for:				
Buildings & Improvements	(4,724,559)	(260,973)	-	(4,985,532)
Vehicles	(239,267)	(39,386)	4,860	(273,793)
Furniture, fixtures, and instructional equipment	(932,746)	(154,585)	382,077	(705,254)
Total Accumulated Depreciation	<u>(5,896,572)</u>	<u>(454,944)</u>	<u>386,937</u>	<u>(5,964,579)</u>
Total Capital Assets, Net	<u>\$ 6,558,035</u>			<u>\$ 8,279,822</u>

Depreciation expense for the year ended June 30, 2024 was allocated to the functions as follows:

<u>Function</u>	<u>Amount</u>
Instruction	\$ 175,647
Support	279,297
Total	<u>\$ 454,944</u>

7. RISK MANAGEMENT

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

8. LONG TERM OBLIGATIONS

In October 2007, the District issued a series 2007 limited tax pension term bond totaling \$8,290,000 with an interest rate of 5.617% and principal payable through 2028. There are no significant default remedy clauses noted in the pension bond agreement that would impact the financial statements or require disclosure under GASB 88.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**8. LONG TERM OBLIGATIONS (CONTINUED)**

In January 2020, the District issued a Full Faith and Credit Note Series 2020 for a roof replacement project for \$730,000 with an interest rate of 3.43% and principal payable through 2035. In the event of default, the lender may make a demand for the Early Redemption Value corresponding to the previously received payment (or if none is stated, then 103% of the outstanding principal balance due under the Note), and enforce and perfect its rights in the Project Fund and any other funds and accounts referenced in the agreement. Additionally, in the event of default, the principal amount of the Note then outstanding shall bear interest at the default rate of 9%, and the District will be responsible for interest at the default rate as well as all of the lender's costs of collection and enforcement.

In June 2024, the District issued a Full Faith and Credit Note Series 2024 for a technology office remodel project for \$305,500 with an interest rate of 6.125% and principal payable through 2029. In the event of default, the lender may make a demand for the Early Redemption Value corresponding to the previously received payment (or if none is stated, then 103% of the outstanding principal balance due under the Note), and enforce and perfect its rights in the Project Fund and any other funds and accounts referenced in the agreement. Additionally, in the event of default, the principal amount of the Note then outstanding shall bear interest at the default rate of 3%, and the District will be responsible for interest at the default rate as well as all of the lender's costs of collection and enforcement.

	Principal				
	Outstanding 7/1/2023	Issued	Redeemed	Outstanding 6/30/2024	Due Within One Year
<b>Direct Borrowing:</b>					
Notes Payable	\$ 611,958	\$ 305,500	\$ 42,077	\$ 875,381	\$ 97,580
<b>Bonds Payable:</b>					
Limited Tax Pension Bond	3,650,000	-	680,000	2,970,000	750,000
<b>Discount Related to Bond</b>					
Issuance discounts	(13,317)	-	(2,666)	(10,651)	
<b>Total</b>	<u>\$ 4,248,641</u>	<u>\$ 305,500</u>	<u>\$ 719,411</u>	<u>\$ 3,834,730</u>	<u>\$ 847,580</u>

Total interest expense for the year was \$226,011 which is included as a direct expense on the Statement of Activities. No interest was capitalized for the year.

	Interest			
	Outstanding Beginning	Due	Paid	Outstanding Ending
Notes Payable	\$ 144,848	\$ 20,990	\$ 20,990	\$ 182,216
Limited tax pension bonds	601,583	205,021	205,021	396,563
<b>Total</b>	<u>\$ 746,431</u>	<u>\$ 226,011</u>	<u>\$ 226,011</u>	<u>\$ 578,779</u>

**Annual Debt Service Requirements to Maturity:**

Fiscal Year Ending June 30,	Limited Tax Pension Bond		Full Faith & Credit Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 750,000	\$ 166,825	\$ 97,580	\$ 38,259	\$ 847,580	\$ 205,084
2026	830,000	124,698	102,384	33,455	932,384	158,153
2027	910,000	78,076	107,442	28,397	1,017,442	106,473
2028	480,000	26,964	112,768	23,071	592,768	50,035
2029	-	-	118,377	17,462	118,377	17,462
2030-2033	-	-	216,902	35,367	216,902	35,367
2034-2035	-	-	119,928	6,205	119,928	6,205
	<u>\$ 2,970,000</u>	<u>\$ 396,563</u>	<u>\$ 875,381</u>	<u>\$ 182,216</u>	<u>\$ 3,845,381</u>	<u>\$ 578,779</u>

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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9. DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**9. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

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

**Contributions** – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were \$4,065,896, excluding amounts to fund employer specific liabilities. In addition, approximately \$945,102 in employee contributions were paid or picked up by the District in fiscal 2024.

**Pension Asset or Liability** – At June 30, 2024, the District reported a net pension liability of \$18,767,537 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2023 and 2022, the District's proportion was .029 percent and .028 percent, respectively. Pension expense for the year ended June 30, 2024 was \$288,296.

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

- (1) Tier 1/Tier 2 – 19.40%
- (2) OPSRP general services – 16.29%

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 917,790	\$ 74,415
Changes in assumptions	1,667,197	12,431
Net difference between projected and actual earnings on pension plan investments	337,329	-
Net changes in proportionate share	2,096,580	140,204
Differences between District contributions and proportionate share of contributions	82,451	1,011,281
Subtotal - Amortized Deferrals (below)	5,101,347	1,238,331
District contributions subsequent to measuring date	4,065,896	-
Deferred outflow (inflow) of resources	<u>\$ 9,167,243</u>	<u>\$ 1,238,331</u>

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

Subtotal amounts related to pension as deferred outflows of resources, \$5,101,347, and deferred inflows of resources, (\$1,238,331), net to \$3,863,016 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ 664,704
2026	(127,254)
2027	2,214,451
2028	933,598
2029	177,517
Thereafter	-
Total	<u>\$ 3,863,016</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 1, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

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

**Actuarial Valuations** – The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	<p><u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**Assumed Asset Allocation:**

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2023 PERS ACFR; p. 125)

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**9. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		2.35%

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

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90 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.

Sensitivity of the District’s proportionate share of the net pension liability to changes in the discount rate – the following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 31,000,437	\$ 18,767,537	\$ 8,529,896

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Changes Subsequent to the Measurement Date**

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

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

**OPSRP Individual Account Program (OPSRP IAP)**

*Plan Description:*

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

*Pension Benefits:*

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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9. DEFINED BENEFIT PENSION PLAN (CONTINUED)

*Death Benefits:*

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

*Contributions:*

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2024.

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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10. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA)

**Plan Description:**

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

**Funding Policy:**

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2024. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA are included with PERS and equaled the required contributions for the year.

At June 30, 2024, the District reported a net OPEB liability/(asset) of \$382,425 for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2023, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2021. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability/(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 date of June 30, 2023 and 2022, the District's proportion was .078 percent and .076 percent, respectively. OPEB expense for the year ended June 30, 2024 was \$62,053.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**10. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)**

**Components of OPEB Expense/(Income):**

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (44,262)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(15,556)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ (59,818)

**Components of Deferred Outflows/Inflows of Resources:**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 9,601
Changes in assumptions	-	4,123
Net difference between projected and actual earnings on pension plan investments	1,085	47,133
Net changes in proportionate share	-	-
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	1,085	60,857
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 1,085	\$ 60,857

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

Subtotal amounts related to OPEB as deferred outflows, \$1,085, and deferred inflows of resources, (\$60,857), net to (\$59,772) and will be recognized in OPEB expense as follows:

Year ending June 30,	Amount
2025	\$ (53,888)
2026	(25,087)
2027	14,133
2028	5,070
2029	-
Thereafter	-
Total	\$ (59,772)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2023. That independently audited report was dated February 1, 2024 and can be found at:

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	<p><u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**Discount Rate:**

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2023 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONTINUED)

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		2.35%

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

Sensitivity of the District's proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the District's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB asset	\$ 347,625	\$ 382,425	\$ 412,283

**Changes Subsequent to the Measurement Date**

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. OTHER POST EMPLOYMENT BENEFITS

**Plan 1 Description (Health Insurance)**

A single-employer retiree benefit plan is operated that provides postemployment health, dental vision and life insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. The collective bargaining agreements with regular classified and licensed employees include incentives for personnel who have been employed for a minimum of 18 years and retire between the ages of 55 and 65. The District provides up to \$150 per month for four years, to a maximum of \$7,200, to each early retiree for medical, dental, and vision insurance. Benefits are not provided beyond age 65 and no benefits are provided for any retiree whose employment began after October 31, 1999. Managerial and confidential employees age 55 years old with 18 years of service or 58 years old with 12 years of service are eligible to receive the same benefits, subject to the same limitations. As of the actuarial valuation performed June 30, 2024, there were 7 former employees receiving benefits under the plan. Details of the contributions and liability can be found on page 45 of the financial report.

The post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulated that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims cost, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the implicit employer contribution.

An irrevocable trust has not been established (or equivalent arrangement) to account for the plan.

At June 30, 2024 the following employees were covered by the benefit terms:

Actives	281
Retirees	<u>7</u>
Total Included in Valuation	288

**Actuarial Assumptions**

The District's total Health Insurance liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**11. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions (Continued)**

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Investment return assumption (interest discount)	The 3.93% discount rate assumption is used in the June 30, 2024 rate in the 20-year General Obligation Municipal Bond Index published by Bond Buyer
Plan Participation	100% assumed will elect coverage at retirement if eligible for District paid insurance, 20% assumed if only eligible for self-pay insurance
Medical premium annual trend rate	3.4% in all future years
Dental premium annual trend rate	3.40%
Vision premiums annual trend rate	3.40%
Inflation Rate	2.5% in all future years
Annual salary rate increases	3.5% in all future years
Health care premium	
Beginning in 2018, a 40% excise tax will be imposed under the Affordable Care Act on employers if the aggregate value of medical coverage exceeds a threshold limit. This excise tax is not included in the calculations because it is believed to be immaterial in regard to the OPEB plan.	

**Sensitivity Rates**

The following presents the total OPEB liability and Health Care Cost Trend Rates of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate 1 percentage point higher or lower than current rates:

**Discount Rate Sensitivity Analysis**

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability on June 30, 2024	\$ 309,313	\$ 288,201	\$ 268,763

**Health Care Trend Sensitivity Analysis**

	1% Decrease	Current Health Care Trend Rates	1% Increase
Total OPEB Liability on June 30, 2024	\$ 261,845	\$ 288,201	\$ 319,687

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**11. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

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

For the year ended June 30, 2024, the District recognized Other Post-Employment Benefit income for health insurance of \$14,523.

At June 30, 2024, the District reported deferred outflows and deferred inflows of resources, related to Other Postemployment benefits for health insurance from the following sources:

<u>Deferral Source</u>	<u>Deferred outflow of resources</u>	<u>Deferred inflows of resources</u>
Diference between expected & actual experience	\$ 73,624	\$ 7,099
Changes of assumptions or other inputs	-	106,528
Totals	<u>\$ 73,624</u>	<u>\$ 113,627</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability in the fiscal year ending June 30, 2024. Subtotal amounts reported as deferred outflows \$73,624, and deferred inflows of resources (\$113,627), related to Other Post-employment benefits net to (\$40,003), and will be recognized in Other Post-employment benefit income as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ (4,174)
2026	(4,174)
2027	(4,174)
2028	(4,174)
2029	(4,174)
Thereafter	(19,133)
Total	<u>\$ (40,003)</u>

**Plan 2 Description (Stipends)**

A single-employer retiree benefit plan is operated that provides postemployment health, dental vision and life insurance benefits to eligible employees and their spouses. There are active and retired members in the plan. The collective bargaining agreements with regular classified and licensed employees include incentives for personnel who have been employed for a minimum of 18 years and retire between the ages of 55 and 65. The District provides up to \$150 per month for four years, to a maximum of \$7,200, to each early retiree for medical, dental, and vision insurance. Benefits are not provided beyond age 65 and no benefits are provided for any retiree whose employment began after October 31, 1999. Managerial and confidential employees age 55 years old with 18 years of service or 58 years old with 12 years of service are eligible to receive the same benefits, subject to the same limitations. As of the actuarial valuation performed June 30, 2024, there were 7 former employees receiving benefits under the plan. Details of the contributions and liability can be found on page 46 of the financial report.

An irrevocable trust has not been established (or equivalent arrangement) to account for the plan.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**11. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions**

The District's total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified.

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Investment return assumption (interest discount)	The 3.93% discount rate assumption is used in the June 30, 2024 rate in the 20-year General Obligation Municipal Bond Index published by Bond Buyer
Plan Participation	100% assumed will elect coverage at retirement if eligible for District paid insurance, 20% assumed if only eligible for self-pay insurance
Inflation Rate	2.5% in all future years
Annual salary rate increases	3.5% in all future years
Health care premium	
Beginning in 2018, a 40% excise tax will be imposed under the Affordable Care Act on employers if the aggregate value of medical coverage exceeds a threshold limit. This excise tax is not included in the calculations because it is believed to be immaterial in regard to the OPEB plan.	

**Sensitivity Rates**

The following presents the total Stipends Pension Liability, as well as what the District's total Stipend Pension liability would be if it were calculated using a discount rate 1 percentage point higher or lower than current rates:

**Discount Rate Sensitivity Analysis**

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB Liability on June 30, 2024	\$ 67,174	\$ 65,108	\$ 63,014

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

11. OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

**OPEB Expense and Deferred Outflows of Resources and Inflows of Resources**

For the year ended June 30, 2024, the District recognized Other Post-Employment Benefit income (expense) for stipends of (\$29,893).

At June 30, 2024, the District reported deferred outflows and deferred inflows of resources, related to Other Postemployment benefits for stipends from the following sources:

Deferral Source	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
2023-24 Experience (Gain) Loss	\$ 5,770	\$ -	\$ 5,770
2023-24 Change in Assumptions (Gain) Loss	-	(279)	(279)
Totals	\$ 5,770	\$ (279)	\$ 5,491

Amounts reported as deferred outflows of resources \$5,770 and deferred inflows of resources (\$279) net to \$5,491 and will be recognized in OPEB expense as follows:

Fiscal Year Ending:	Deferred Outflow / (Inflow) Recognized in Pension Expense
2025	\$ 1,611
2026	1,339
2027	1,339
2028	1,202
Total	\$ 5,491

Additional information on the changes in OPEB liabilities can be found on pages 45-46 of the financial report.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

12. INTERFUND TRANSFERS & INTERFUND RECEIVABLE/PAYABLE

Interfund transfers are comprised of the following at June 30, 2024:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 448,198
Special Revenue Fund	163,198	-
Capital Projects Fund	285,000	-
	\$ 448,198	\$ 448,198

Interfund receivable/payables are comprised of the following at June 30, 2024:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$ 4,324,780	\$ -
Special Revenue Fund	-	4,473,646
Debt Service Fund	14,396	-
Internal Service Fund	134,470	-
	\$ 4,473,646	\$ 4,473,646

Transfers were made to fund operations, and the interfund receivable/payables are used as a pooling of cash between various funds.

13. PROPERTY TAX LIMITATIONS

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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14. COMMITMENTS AND CONTINGENCIES

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

There is participation in a number of federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The federal audits for these programs for the year ended June 30, 2024 have not been conducted. Accordingly, compliance with grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts, if any, are expected by management to be immaterial.

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

15. SUBSCRIPTIONS PAYABLE

For the year ended 6/30/2024, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

As of 06/30/2024, the District had 1 active subscription. The subscription has payments that range from \$10,983 to \$10,983 and interest rates that range from 2.7960% to 2.7960%. As of 06/30/2024, the total combined value of the subscription liability is \$21,078, and the total combined value of the short-term subscription liability is \$10,394. The combined value of the right to use asset, as of 06/30/2024 of \$42,174 with accumulated amortization of \$19,837 is included within the Subscription Class activities table found below.

Principal and Interest Requirements to Maturity:

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2025	10,394	589	10,983
2026	<u>10,684</u>	<u>299</u>	<u>10,983</u>
Total	21,078	888	21,966

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. SUBSCRIPTIONS PAYABLE (CONTINUED)

	<u>Original Amount</u>	<u>Balance as of July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance as of June 30, 2024</u>
SBITA Asset					
Software					
Freshworks	\$42,174	\$ 42,174	\$ -	\$ -	\$ 42,174
Total Software-Based IT Arrangement Assets	42,174	42,174	-	-	42,174
Accumulated Amortization	-	5,779	14,058	-	19,837
<b>Total SBITA Assets, Net of Amortization</b>	<b><u>\$42,174</u></b>	<b><u>\$ 36,395</u></b>	<b><u>\$ 14,058</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 22,337</u></b>

	<u>Original Amount</u>	<u>Balances as of July 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances as of June 30, 2024</u>
SBITA Liability					
Software					
Freshworks	\$42,174	\$ 31,191	\$ -	\$ 10,113	\$ 21,078
Total Software-Based IT Arrangement Liabilities	42,174	31,191	-	10,113	21,078
<b>Total Liability</b>	<b><u>\$42,174</u></b>	<b><u>\$ 31,191</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,113</u></b>	<b><u>\$ 21,078</u></b>

16. TAX ABATEMENTS

As of June 30, 2024, the District had tax abatements through three programs: Enterprise Zone, Housing for Low Income Rental, Transit Oriented Development - Eugene, that impacted their levied taxes and require disclosure under GASB 77.

Enterprise Zone (ORS 285C.175):

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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16. TAX ABATEMENTS (CONTINUED)

Housing for Low Income Rental (ORS 307.515 to 307.535):

- The Low Income Rental Housing exemption is available for qualifying properties which, if occupied, need to be occupied solely by low income persons, and the required rent payment reflects the full value of the property tax exemption. The housing units on the property have to be constructed after the local governing body adopted the provisions of ORS 307.515 to 307.523 .

A person that has only a leasehold interest in property is deemed to be a purchaser of that property if the person is obligated under the terms of the lease to pay the ad valorem taxes on the real and personal property used in this activity on that property or the rent payable has been established to reflect the savings resulting from the exemption.

Transit Oriented Development – Eugene (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 District, 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 (Exemption limited to tax levy of District or county that adopts ORS 307.600 to 307.637) (2) or within a designated urban renewal or redevelopment area formed pursuant to ORS chapter 457. This program exempts property taxes for a period of 10 years which doesn't include the land in the exemption.

For the fiscal year ended June 30, 2024, the District had abated property taxes totaling \$120,130 under these programs.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

**OTHER POSTEMPLOYMENT BENEFITS**  
**SCHEDULE OF CHANGES IN OPEB LIABILITY AND EMPLOYER CONTRIBUTIONS**  
**June 30, 2024**

**HEALTH INSURANCE BENEFIT (OPEB):**

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Experience (Gain)/Loss	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2024	\$ 303,559	\$ 18,971	\$ 10,110	\$ 50,010	\$ (58,508)	\$ (35,941)	\$ 288,201	\$ 16,072,398	1.79%
2023	322,113	19,201	10,548	-	-	(48,303)	303,559	12,513,708	2.43%
2022	381,248	18,552	7,924	(9,367)	(30,822)	(45,422)	322,113	12,090,539	2.66%
2021	398,242	21,064	8,289	-	-	(46,347)	381,248	10,087,350	3.78%
2020	424,489	20,352	8,802	47,398	(50,360)	(52,439)	398,242	9,746,232	4.09%
2019	438,364	18,643	16,025	-	-	(48,543)	424,489	8,318,930	5.10%
2018	439,504	18,013	16,322	-	-	(35,475)	438,364	8,037,614	5.45%
2017	N/A	-	-	-	-	-	439,500	7,765,811	5.20%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30,	(a) Actuarially Determined Contribution	(b) Contribution During Year	(b)-(a) Difference	(c) Covered Payroll	(b/c) Contributions as a Percentage of Payroll
2024	\$ 24,907	\$ N/A	\$ N/A	\$ 16,072,398	N/A
2023	26,260	N/A	N/A	12,513,708	N/A
2022	22,987	N/A	N/A	12,090,539	N/A
2021	29,106	N/A	N/A	10,087,350	N/A
2020	28,907	N/A	N/A	9,746,232	N/A
2019	34,668	N/A	N/A	8,318,930	N/A
2018	34,335	N/A	N/A	8,037,614	N/A
2017	N/A	N/A	N/A	7,765,811	N/A

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

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

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

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**OTHER POSTEMPLOYMENT BENEFITS  
SCHEDULE OF CHANGES IN PENSION LIABILITY AND EMPLOYER CONTRIBUTIONS  
June 30, 2024**

**STIPENDS (OPEB):**

**SCHEDULE OF CHANGES IN TOTAL PENSION LIABILITY AND RELATED RATIOS**

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Experience (Gain)/Loss	Changes of Assumptions	Benefit Payments	Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
2024	\$ 31,583	\$ 945	\$ 896	\$ 6,675	\$ (117)	\$ 25,126	\$ 65,108	\$ 402,666	16.2%
2023	43,334	588	1,293	-	-	(13,632)	31,583	455,629	6.9%
2022	58,164	640	1,088	2,183	(891)	(17,850)	43,334	498,055	8.7%
2021	76,617	957	1,463	-	-	(20,873)	58,164	699,962	8.3%
2020	73,697	925	1,436	14,672	3,287	(17,400)	76,617	676,292	11.3%
2019	81,165	1,420	2,913	-	-	(11,801)	73,697	1,230,876	6.0%
2018	101,847	1,372	3,718	(16,596)	2,374	(11,550)	81,165	1,189,252	6.8%
2017	-	-	-	-	-	-	101,847	1,149,056	8.9%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Year Ended June 30,	(a) Actuarially Determined Contribution	(b) Contribution During Year	(b)-(a) Difference	(c) Covered Payroll	(b/c) Contributions as a Percentage of Payroll
2024	\$ 42,463	\$ N/A	\$ N/A	\$ 402,666	N/A
2023	6,092	N/A	N/A	455,629	N/A
2022	3,463	N/A	N/A	498,055	N/A
2021	3,815	N/A	N/A	699,962	N/A
2020	3,756	N/A	N/A	676,292	N/A
2019	1,550	N/A	N/A	1,230,876	N/A
2018	2,307	N/A	N/A	1,189,252	N/A
2017	-	N/A	N/A	1,149,056	N/A

The above table presents the most recent actuarial valuations for the District's post-retirement pension stipend and it provides information that approximates the funding progress of the plan.

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

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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2024

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.100 %	\$ 18,767,537	\$ 15,319,962	122.5 %	81.7 %
2023	0.088	13,519,153	13,105,812	103.2	84.5
2022	0.086	10,278,431	11,711,634	87.8	87.6
2021	0.081	17,663,661	8,931,397	197.8	75.8
2020	0.085	14,682,968	8,779,590	167.2	80.2
2019	0.084	12,659,739	8,597,211	147.3	82.1
2018	0.082	11,038,816	8,288,687	133.2	83.1
2017	0.085	12,789,725	7,232,198	176.8	80.5
2016	0.091	5,230,660	6,983,550	74.9	91.9
2015	0.157	(3,553,841)	6,318,280	(56.2)	103.6

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

These schedules are presented to illustrate the requirements to show information for 10 years.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ 4,065,896	\$ 4,065,896	\$ -	\$ 17,719,094	22.9 %
2023	3,253,797	3,253,797	-	15,319,962	21.2
2022	2,901,005	2,901,005	-	13,105,812	22.1
2021	2,833,434	2,833,434	-	11,711,634	24.2
2020	2,619,869	2,619,869	-	8,931,397	29.3
2019	2,058,026	2,058,026	-	8,779,590	23.4
2018	2,021,818	2,021,818	-	8,597,211	23.5
2017	1,611,618	1,611,618	-	8,288,687	19.4
2016	1,495,096	1,495,096	-	7,232,198	20.7
2015	1,057,777	1,057,777	-	6,983,550	15.1

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

These schedules are presented to illustrate the requirements to show information for 10 years.

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2024

OPEB - RHIA

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET FOR RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset (NOA)	(b) Employer's proportionate share of the net OPEB asset (NOA)	(c) Employer's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB asset
2024	0.10444 %	\$ 382,425	\$ 15,319,962	2.50 %	201.6 %
2023	0.07793	276,898	13,105,812	2.11	194.6
2022	0.07646	262,568	11,711,634	2.24	183.9
2021	0.11927	243,027	8,931,397	2.72	150.1
2020	0.07824	151,195	8,779,590	1.72	144.4
2019	0.07935	88,573	8,597,211	1.03	124.0
2018	0.07666	31,995	8,288,687	0.39	108.9
2017	0.07429	(20,175)	7,232,198	(0.28)	90.0

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	District's covered payroll	Contributions as a percent of covered payroll
2024	\$ N/A	\$ N/A	\$ N/A	\$ 17,719,094	N/A %
2023	N/A	N/A	N/A	15,319,962	N/A
2022	N/A	N/A	N/A	13,105,812	N/A
2021	N/A	N/A	N/A	11,711,634	N/A
2020	N/A	N/A	N/A	8,931,397	N/A
2019	N/A	N/A	N/A	8,779,590	N/A
2018	N/A	N/A	N/A	8,597,211	N/A
2017	N/A	N/A	N/A	8,288,687	N/A

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

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

Statutorily required contributions prior to 2020 are included within PERS contributions (See p. 47)

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

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

	<u>GENERAL FUND</u>			VARIANCE TO FINAL BUDGET
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Local Sources	\$ 12,512,300	\$ 12,512,300	\$ 11,334,860	\$ (1,177,440)
State Sources	15,572,800	15,572,800	16,153,423 (2)	580,623
Total Revenues	<u>28,085,100</u>	<u>28,085,100</u>	<u>27,488,283</u>	<u>(596,817)</u>
<b>EXPENDITURES</b>				
Instruction	12,474,004	13,324,004 (1)	12,919,442	404,562
Support Services	11,697,177	11,197,177 (1)	11,101,480	95,697
Contingency	2,415,956	1,365,956 (1)	-	1,365,956
Total Expenditures	<u>26,587,137</u>	<u>25,887,137</u>	<u>24,020,922</u>	<u>1,866,215</u>
Excess of Revenues Over, (Under) Expenditures	1,497,963	2,197,963	3,467,361	1,269,398
<b>OTHER FINANCING SOURCES, (USES)</b>				
Proceeds from Subscription Financing	-	-	42,174	42,174
Transfers Out	(459,000)	(459,000) (1)	(448,198)	10,802
Apportionment of Funds	(3,410,163)	(4,110,163) (1)	(3,597,999)	512,164
Total Other Financing Sources, (Uses)	<u>(3,869,163)</u>	<u>(4,569,163)</u>	<u>(4,004,023)</u>	<u>565,140</u>
Net Change in Fund Balance	(2,371,200)	(2,371,200)	(536,662)	1,834,538
Beginning Fund Balance	<u>2,971,200</u>	<u>2,971,200</u>	<u>3,246,642</u>	<u>275,442</u>
Ending Fund Balance	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 2,709,980</u>	<u>\$ 2,109,980</u>

(1) Appropriation level

(2) Included in this is the required state revenue match of \$402 the District must recognize for National School Lunch Support in order to meet the general cash assistance match.

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

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

<u>SPECIAL REVENUE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>REVENUES</b>				
Local Sources	\$ 2,755,510	\$ 2,755,510	\$ 3,182,225	\$ 426,715
State Sources	24,715,000	24,715,000	21,354,969	(3,360,031)
Federal Sources	7,783,300	7,783,300	8,302,803	519,503
Total Revenues	<u>35,253,810</u>	<u>35,253,810</u>	<u>32,839,997</u>	<u>(2,413,813)</u>
<b>EXPENDITURES</b>				
Instruction	3,376,551	3,226,551 (1)	3,252,258	(25,707)
Support Services	12,961,539	13,111,539 (1)	13,847,033	(735,494)
Enterprise and Community Services	71,300	71,300 (1)	59,963	11,337
Total Expenditures	<u>16,409,390</u>	<u>16,409,390</u>	<u>17,159,254</u>	<u>(749,864)</u>
Excess of Revenues Over, (Under) Expenditures	18,844,420	18,844,420	15,680,743	(3,163,677)
<b>OTHER FINANCING SOURCES, (USES)</b>				
Transfers In	174,000	174,000	163,198	(10,802)
Apportionment of Funds	<u>(20,047,420)</u>	<u>(20,047,420)</u> (1)	<u>(16,439,074)</u>	<u>3,608,346</u>
Total Other Financing Sources, (Uses)	<u>(19,873,420)</u>	<u>(19,873,420)</u>	<u>(16,275,876)</u>	<u>3,597,544</u>
Net Change in Fund Balance	(1,029,000)	(1,029,000)	(595,133)	433,867
Beginning Fund Balance	<u>1,029,000</u>	<u>1,029,000</u>	<u>1,166,078</u>	<u>137,078</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 570,945</u>	<u>\$ 570,945</u>

(1) Appropriation Level

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

SUPPLEMENTARY INFORMATION

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**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

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

<u>DEBT SERVICE FUND</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
<b>REVENUES</b>				
Local Sources	\$ 838,030	\$ 838,030	\$ 890,341	\$ 52,311
Total Revenues	838,030	838,030	890,341	52,311
<b>EXPENDITURES</b>				
Support Services	30	30 (1)	1	29
Debt Service	886,000	886,000 (1)	885,020	980
Total Expenditures	886,030	886,030	885,021	1,009
Net Change in Fund Balance	(48,000)	(48,000)	5,320	53,320
Beginning Fund Balance	48,000	48,000	58,720	10,720
Ending Fund Balance	\$ -	\$ -	\$ 64,040	\$ 64,040

(1) Appropriation Level

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

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

<u>CAPITAL PROJECTS FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
<b>EXPENDITURES</b>				
Support Services	271,925	766,925	(1) 766,228	697
Debt Service	63,075	63,075	(1) 63,067	8
<b>Total Expenditures</b>	<u>335,000</u>	<u>830,000</u>	<u>829,295</u>	<u>705</u>
Excess of Revenues Over, (Under) Expenditures	(335,000)	(830,000)	(829,295)	705
<b>OTHER FINANCING SOURCES, (USES)</b>				
Proceeds from Loan Receipts	-	300,000	300,000	-
Transfers In	285,000	285,000	285,000	-
<b>Total Other Financing Sources, (Uses)</b>	<u>285,000</u>	<u>585,000</u>	<u>585,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(50,000)	(245,000)	(244,295)	705
<b>Beginning Fund Balance</b>	<u>50,000</u>	<u>245,000</u>	<u>244,295</u>	<u>(705)</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Appropriation Level

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

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

INTERNAL SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 233,000	\$ 233,000	\$ 278,832	\$ 45,832
EXPENDITURES				
Support Services	<u>816,000</u>	<u>816,000 (1)</u>	<u>562,436</u>	<u>253,564</u>
Total Expenditures	<u>816,000</u>	<u>816,000</u>	<u>562,436</u>	<u>253,564</u>
Net Change in Fund Balance	(583,000)	(583,000)	(283,604)	299,396
Beginning Fund Balance	<u>583,000</u>	<u>583,000</u>	<u>418,074</u>	<u>(164,926)</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 134,470</u></u>	<u><u>\$ 134,470</u></u>

(1) Appropriation Level

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

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

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/24
<u>GENERAL FUND:</u>						
<u>CURRENT:</u>						
2023-24	\$ 9,003,401	\$ 239,196	\$ (31,699)	\$ 2,111	\$ 8,567,540	\$ 167,077
<u>PRIOR YEARS:</u>						
2022-23	141,850	124	(25,959)	4,267	58,304	61,730
2021-22	59,727	(100)	(7,473)	3,821	21,814	34,361
2020-21	32,959	(222)	(7,547)	4,314	14,615	15,333
2019-20	11,835	(1)	(2,371)	2,023	6,442	5,046
Prior	33,988	-	(5,708)	2,234	3,114	27,400
Total Prior	280,359	(199)	(49,058)	16,659	104,289	143,870
Total General Fund	\$ 9,283,760	\$ 238,997	\$ (80,757)	\$ 18,770	\$ 8,671,829	\$ 310,947
<u>RECONCILIATION OF REVENUE:</u>						<u>GENERAL FUND</u>
Cash Collections by County Treasurer Above						\$ 8,671,829
Accrual of Receivables:						
June 30, 2023						(17,646)
June 30, 2024						22,263
Change between current and prior Unavailable Revenue, see pg 9						25,971
Payments in Lieu of Taxes						77,787
Total Revenue						\$ 8,780,204

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

OTHER INFORMATION

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**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**SCHEDULE OF BOND AND INTEREST TRANSACTIONS AND BALANCES  
For the Year Ended June 30, 2024**

DATE OF ISSUE	MATURED BONDS & COUPONS OUTSTANDING 7/1/2023	BONDS & COUPONS MATURING DURING THE YEAR	BONDS REDEEMED AND COUPONS PAID DURING THE YEAR	MATURED BONDS & COUPONS OUTSTANDING 6/30/2024
October 31, 2007	\$ -	\$ 885,021	\$ 885,021	\$ -
January 22, 2020	-	63,066	63,066	-
Total	<u>\$ -</u>	<u>\$ 948,087</u>	<u>\$ 948,087</u>	<u>\$ -</u>

**LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON**

**SCHEDULE OF BOND REDEMPTION AND INTEREST REQUIREMENTS  
June 30, 2024**

SERIES 2007			
YEAR	PRINCIPAL	INTEREST	INTEREST RATES
	Due 6/1	Due 12/30 & 6/30	
2025	\$ 750,000	\$ 166,825	5.62%
2026	830,000	124,698	5.62%
2027	910,000	78,076	5.62%
2028	480,000	26,964	5.62%
TOTALS	\$ 2,970,000	\$ 396,563	

SERIES 2020			
YEAR	PRINCIPAL	INTEREST	INTEREST RATES
	Due 1/22	Due 1/22	
2025	\$ 97,580	\$ 38,259	3.43%
2026	102,384	33,455	3.43%
2027	107,442	28,397	3.43%
2028	112,768	23,071	3.43%
2029	118,377	17,462	3.43%
2030-2033	216,902	35,367	3.43%
2034-35	119,928	6,205	3.43%
TOTALS	\$ 875,381	\$ 182,216	

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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**PAULY, ROGERS AND CO., P.C.**  
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(503) 620-2632  
www.paulyrogersandcocpas.com

January 30, 2025

### **Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of Lane Education Service District (the District) as of and for the year ended June 30, 2024, and have issued our report thereon dated January 30, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

#### **Compliance**

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

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

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

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

- Expenditures of various funds were within authorized appropriations, except as noted on page 20 of the financial report.

**OAR 162-10-0230 Internal Control**

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

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



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

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

GRANT COMPLIANCE REVIEW

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2024

Agency/Program Title	Pass Through Organization	Federal AL Number	Pass Through Entity#	Expenditures	Passed Through to Sub Recipients
<b>U.S. Department of Education</b>					
Title I-A - Improving Basic Programs	Oregon Dept of Education	84.010	80367	1,314	-
Title I-C - Migrant Education	Oregon Dept of Education	84.011	73278	259,451	-
Title I-C - Migrant Education	Oregon Dept of Education	84.011	77038	739,000	-
Title I-C - Migrant Education	Oregon Dept of Education	84.011	73260	10,197	-
Title I-C - Migrant Education	Oregon Dept of Education	84.011	76955	57,676	-
Title I-C - Migrant Education	Oregon Dept of Education	84.011	75615	330,680	-
Title I-C - Migrant Education	Oregon Dept of Education	84.011	80386	14,809	-
				<u>1,411,813</u>	-
IDEA PART B, Section 611	Oregon Dept of Education	84.027	11047-A6	113,345	-
IDEA PART B, Section 611	Oregon Dept of Education	84.027	11116-A10	645,558	645,303
IDEA PART B, Section 611	Oregon Dept of Education	84.027	34605	1,275	-
IDEA PART B, Section 611	Oregon Dept of Education	84.027	76370	73,272	-
IDEA PART B, Section 619	Oregon Dept of Education	84.173	11047-A6	1,399	-
IDEA PART B, Section 619	Oregon Dept of Education	84.173	11116-A10	88,509	88,468
Special Ed Preschool Grant	Oregon Dept of Education	84.173	76809	10,000	10,000
			<b>Total IDEA Cluster</b>	<u>933,358</u>	<u>743,771</u>
Career and Technical Education (Perkins)	Oregon Dept of Education	84.048	72335	160,939	3,441
Career and Technical Education (Perkins)	Oregon Dept of Education	84.048	75131	99,927	-
Career and Technical Education (Perkins)	Oregon Dept of Education	84.048	75139	144,970	101,500
Career and Technical Education (Perkins)	Oregon Dept of Education	84.048	76399	336,563	181,822
Career and Technical Education (Perkins)	Oregon Dept of Education	84.048	76410	16,965	5,065
Career and Technical Education (Perkins)	Oregon Dept of Education	84.048	79872	216,641	-
Career and Technical Education (Perkins)	Lane Community College	84.048	IGA	83,372	2,507
				<u>1,059,377</u>	<u>294,335</u>
IDEA Part C	Oregon Dept of Education	84.181	11116-A10	147,763	147,660
21st Century Community Learning Centers	Oregon Dept of Education	84.287	77612	9,156	-
Title III - English Learners and Immigrant Youth	Oregon Dept of Education	84.365	73071	59,423	-
Title III - English Learners and Immigrant Youth	Oregon Dept of Education	84.365	77025	31,351	251
				<u>90,774</u>	<u>251</u>
Emergency Assistance to Non-Public Schools (ARP EANS)	Oregon Dept of Education	84.425	11047-A6	692,708	-
Emergency Assistance to Non-Public Schools (ARP EANS)	Oregon Dept of Education	84.425	74363	243,951	-
Emergency Assistance to Non-Public Schools (ARP EANS)	Oregon Dept of Education	84.425	75261	44,848	-
Emergency Assistance to Non-Public Schools (ARP EANS)	Oregon Dept of Education	84.425	75478	76,251	-
Emergency Assistance to Non-Public Schools (ARP EANS)	Oregon Dept of Education	84.425	76028	3,311	3,311
Education Stabilization Fund (ESSER II)	Oregon Dept of Education	84.425	65028	289,630	-
Education Stabilization Fund (ESSER II)	Oregon Dept of Education	84.425	64782	4,292	-
Education Stabilization Fund (ESSER II)	Oregon Dept of Education	84.425	64794	1,888	-
Education Stabilization Fund (ESSER III or ARP ESSER)	Oregon Dept of Education	84.425	70960	303,463	-
Education Stabilization Fund (ESSER III or ARP ESSER)	Oregon Dept of Education	84.425	75568	577,820	577,820
Education Stabilization Fund (ESSER III or ARP ESSER)	Oregon Dept of Education	84.425	75589	778,992	-
Education Stabilization Fund (ESSER III or ARP ESSER)	Oregon Dept of Education	84.425	75920	90,000	-
Education Stabilization Fund (ESSER III or ARP ESSER)	Oregon Dept of Education	84.425	77612	222,151	171,259
Education Stabilization Fund (ESSER III or ARP ESSER)	Oregon Dept of Education	84.425	80629	416,568	-
			<b>Total ESSER</b>	<u>3,745,873</u>	<u>752,390</u>
Youth Advisory Council	Oregon Health Authority	93.354	180926	15,000	-
Oregon Early Childhood Inclusion Initiative	Oregon Dept of Early Learning	93.434	00741	212,830	212,830
			<b>Total U.S. Department of Education</b>	<u>7,627,258</u>	<u>2,151,237</u>
<b>U.S. Department of Justice</b>					
School Violence Prevention	U.S. Department of Justice	16.710	04202	249,201	-
			<b>Total U.S. Department of Justice</b>	<u>249,201</u>	-
<b>U.S. Department of Agriculture</b>					
NSLP - Breakfast	Oregon Dept of Education	10.553	2012007	11,549	-
NSLP - Lunch	Oregon Dept of Education	10.555	2012007	20,683	-
Pandemic EBT Administrative Costs	Oregon Dept of Education	10.649	2012007	653	-
			<b>Total U.S. Department of Agriculture</b>	<u>32,885</u>	-
			<b>Total Grants Expended or Passed Through to Sub Recipients</b>	<u>7,909,344</u>	<u>2,151,237</u>
<b>Not Included as Federal Funds were Received through Contractor (not Subrecipient) Status:</b>					
Youth Transition Program	Oregon Dept of Human Services	84.126	IGA	324,911	227,577
Youth Transition Program	Oregon Dept of Human Services	84.126	IGA	56,010	-
Binational Teacher Exchange Program	Oregon Dept of Education	84.011	IGA	1,275	-
Title I-D	Eugene School District 4J	84.010	IGA	11,263	-
			<b>SEFA Total</b>	<u>8,302,803</u>	

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PAULY, ROGERS AND Co., P.C.  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632  
www.paulyrogersandcocpas.com

January 30, 2025

To the Board of Directors  
Lane Education Service District  
Lane County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, business-type activities, and each major fund of Lane Education Service District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated January 30, 2025.

**Report on Internal Control over Financial Reporting**

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

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

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

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

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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



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



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January 30, 2025

To the Board of Directors  
Lane Education Service District  
Lane County, Oregon

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Lane Education Service District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2024. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

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

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

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

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

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

### **Report on Internal Control over Compliance**

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

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

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

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

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, prominent "R" in the middle.

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

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LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

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**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(ies) 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 the Uniform Guidance?  Yes  No

**FEDERAL AWARDS**

Internal control over Major Programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) 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 the Uniform Guidance?  Yes  No

**IDENTIFICATION OF MAJOR PROGRAMS**

<u>AL NUMBER(S):</u>	<u>NAME OF FEDERAL PROGRAM:</u>
84.425	ESSER
84.027, 84.173	IDEA

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

Auditee qualified as low-risk auditee?  Yes  No

LANE EDUCATION SERVICE DISTRICT  
LANE COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

---

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

1. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represents adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the ten percent de minimis indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with the Oregon Department of Education, and therefore are not allowed to use the de minimis rate.

Lane Education Service District

Table of Contents

Section A/B: Board Governance and Operations

Nondiscrimination and Civil Rights.....		<u>AC</u>
Discrimination or Civil Rights Complaint Procedure .....		<u>AC-AR(1)</u>
Sex-Based Discrimination Under Title IX .....		<u>AC-AR(2)</u>
Americans with Disabilities Act.....		<u>ACA</u>
Americans with Disabilities Act.....		<u>ACA-AR(1)</u>
ADA Grievance Procedure.....		<u>ACA-AR(2)</u>
Every Student Belongs All Students Belong.....		<u>ACB</u>
Bias Incident Complaint Procedure.....		<u>ACB-AR</u>
Educational Philosophy.....		<u>AD</u>
Mission, Guiding Values, Priorities and Standards.....		<u>ADA</u>
ESD Goals.....		<u>AE</u>
Board Legal Status .....	<i>Adapt changes</i>	<u>BB</u>
Board Powers and Duties .....	<i>Delete</i>	<u>BBA</u> (version 1)
Board Powers and Duties .....	<i>Adapt</i>	<u>BBA</u> (version 2)
Services for Public and Private Entities .....	<i>consider changes → §</i>	<u>BBA-AR</u>
Individual Board Member's Authority and Responsibilities.....	<i>Adapt changes</i>	<u>BBAA</u>
Board Elections .....	<i>Adapt changes</i>	<u>BBB</u>
Board Advisor(s) and Liaison(s) .....	<i>Use new BBB-AR</i>	<u>BBB-AR</u>
Board Member Qualifications .....	<i>OK</i>	<u>BBBA</u>
Board Member Oath of Office .....	<i>Adapt changes</i>	<u>BBBB</u>
Board Member Resignation.....	<i>OK</i>	<u>BBC</u>
Board Member Removal from Office .....	<i>Adapt changes</i>	<u>BBD</u>
Vacancies on the Board .....	<i>Adapt changes</i>	<u>BBE</u>
Procedures for .....	<i>make changes</i>	<u>BBE-AR</u>
Board Member Standards of Conduct .....		<u>BBF</u> (version 1)
Board Member Standards of Conduct .....	<i>Adapt</i>	<u>BBF</u> (version 2)
Board Member Ethics.....	<i>If Version 2 is adopted, we may not need this AR</i>	<u>BBF-AR</u>
Board Member Ethics and Conflicts of Interest.....	<i>Adapt changes</i>	<u>BBFA</u>
Board Member Ethics and Nepotism .....	<i>Adapt changes</i>	<u>BBFB</u>
Board Organization/Board Organizational Meeting.....	<i>(Do we have done or about the July mtg?)</i>	<u>BC/BCA</u>
Board Officers .....	<i>Adapt changes</i>	<u>BCB</u>
Board-Superintendent Relationship.....	<i>Adapt changes</i>	<u>BCD</u>
Board Committees .....	<i>Adapt changes (checked)</i>	<u>BCE</u>
Advisory Committees to the Board .....	<i>Adapt changes</i>	<u>BCF</u>
Legal Counsel.....	<i>No need → Delete</i>	<u>BCG</u>
Board Meetings .....	<i>Adapt changes</i>	<u>BD/BDA</u>
Regular Board Meeting Procedure .....	<i>check current practice</i>	<u>BD/BDA-AR</u>
Special Meetings .....	<i>Delete</i>	<u>BDB</u>
Executive Sessions .....	<i>Adapt changes</i>	<u>BDC</u>
Board Meeting Procedures .....	<i>Adapt changes</i>	<u>BDD</u>

Notification of Board Meetings.....	Delete	<a href="#">BDDA</a>
Board Meeting Agenda.....	Adopt change	<del><a href="#">BDDB/BDDC</a></del>
Minutes of Board Meetings.....	Adopt change	<a href="#">BDDG/BDDK</a>
Public Comment at Board Meetings.....	Delete	<a href="#">BDDH</a> (Version 1)
Public Comment at Board Meetings.....	Adopt	<a href="#">BDDH</a> (Version 2)
Intent to Speak - Public Comment.....	Make change	<a href="#">BDDH-AR</a>
Public Hearings.....	Delete	<a href="#">BDE</a>
School Board Work Sessions.....	Delete (Administrative Policy BD/BDH)	<a href="#">BE</a>
Policy Development.....	Proposed...?	<a href="#">BF</a>
Adoption and Revision of Policies.....	Delete	<a href="#">BFC</a>
Adoption and Revision of Policies.....	Adopt	<a href="#">BFC</a>
Administrative Regulations.....	Adopt changes	<a href="#">BFCA</a>
Board Policy Implementation.....	Adopt changes	<a href="#">BFD</a>
Administration in the Absence of Policy.....	Adopt changes	<a href="#">BFE</a>
Suspension of Policies.....	Adopt changes	<a href="#">BFF</a>
Policy Review.....	Adopt changes	<a href="#">BFG/BFGA</a>
Board-Staff Communications.....	Adopt changes	<a href="#">BG</a>
Orientation of New Board Members.....	Adopt changes	<a href="#">BH/BHA</a>
Board Member Development.....	Adopt change	<a href="#">BHB</a>
Board Member Compensation and Expense Reimbursement.....	Adopt change	<a href="#">BHD</a>
Board Member Expense Reimbursement Procedures.....	Delete (with no consent)	<a href="#">BHD-AR</a>
Compensation for Legal Fees for Board Members and Employees.....	Delete	<a href="#">BHDA</a>
Board Member Liability Insurance.....	Adopt changes	<a href="#">BHE</a>
Board Legislative Program.....	Delete Version 1	<a href="#">BI</a>
Board Legislative Program.....	Adopt Version 2	<a href="#">BI</a>
School Board Memberships.....	Adopt change	<a href="#">BJ/BJA</a>
Evaluation of Board Operational Procedures.....	Adopt change	<a href="#">BK</a>
Review of Contracted Service Providers.....	Delete	<a href="#">BKA</a>
Process for Review of Service Providers.....		<a href="#">BKA-AR</a>

→ DLG-AR  
→ Ask Leslie Fisher why?

} Ask Leslie Fisher why?

The following symbol is used on some policies:

\*\* As used in this policy, the term parent includes legal guardian or person in a parental relationship. The status and duties of a legal guardian are defined in ORS 125.005(4) and 125.300-125.325. The determination of whether an individual is acting in a parental relationship, for purposes of determining residency, depends on the evaluation of the factors listed in ORS 419B.373. The determination for other purposes depends on evaluation of those factors and a power of attorney executed pursuant to ORS 109.056. For special education students, parent also includes a surrogate parent, an adult student to whom rights have transferred and foster parent as defined in OAR 581-015-2000.

# Lane Education Service District

Code: BB  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BB

## Board of Directors-Legal Status

*ask Lertie for clarification*

[ The Legislature provides for the creation in each region a district to be known as the education service district to consist of the counties and the area of the common school districts as set forth by statute. The immediate control of education service districts is delegated to locally elected boards of directors. ]

Federal and state statutes and the State Board of Education rules define and outline the general powers and duties of the Board. The Oregon statutes authorize the Board to transact all business within the jurisdiction of the ESD, assist the State Board of Education in providing state level services, deliver essential support services to school districts and respond to school district needs. Oregon Administrative Rules establish further requirements and guidelines for the education service district. The Board's duty is to carry out those statutes and rules that are mandatory e.g., "The Board shall...;" where the laws are permissive, e.g., "The Board may...," the Board is empowered to exercise judgment and discretion.

The governing body of this ESD shall be known officially as the Board of Directors of Lane Education Service District in the county of Lane.

Y Lane Education Service District shall comprise all the area within the boundaries of Lane County and joint territory located in adjoining counties, which territory is contained within the boundaries of Lane County school districts. The ESD shall exclude Lane County territory which is part of any joint district situated in an adjoining county. }

~~The Board is responsible for the establishment and operation of the education service district.~~

~~Lane Education Service District derives its authority legally from the state. It is an agent of the state and also of the citizens of the district it serves. Its authority and duties are described in and limited by law. The regular term of office for Board members will be four years. The terms of office will commence on the first day of July following regular ESD elections. The term of office for members appointed to fill a vacancy will be until June 30 following the next regular ESD election. The term of office for members elected to fill a vacancy will be the time remaining in the vacated Board position.~~

END OF POLICY

### Legal Reference(s):

ORS 255.335

ORS Chapter 334

OR. CONST. art. VIII, § 3.

# Lane Education Service District

Code: BBA  
Adopted: 2/25/97  
Revised/Readopted: 10/23/01; 2/28/06  
Orig. Code(s): BBA

## Board Powers and Duties

(Version 1)

*(This appears to be outdated language from statute (statute has been updated at least two times since 2006; 334.125 Status of board; powers and duties; rules); consider a different policy (version 2 of BBA attached) as a different way to communicate this. The ESD receives policy update recommendations, where it might not receive notice that a specific statute has been revised (which is presumably what this policy is written from). However, if the ESD prefers this format, let me know and I can send a revised version.)*

### Powers

1. The Board is:
  - a. Authorized to transact all business coming within the jurisdiction of the ESD.
  - b. Subject to the Local Budget Law.
  
2. The Board may:
  - a. Sue and be sued;
  - b. Adopt such rules as it considers necessary to carry out its duties;
  - c. Employ and fix the compensation of such personnel as it considers necessary for carrying out duties of the Board;
  - d. Locate, buy, accept by gift or lease such land, buildings and facilities as may be required for ESD purposes. Leases authorized may be for a term of up to 30 years and include lease-purchase agreements where under the ESD may acquire ownership of the leased property;
  - e. Acquire personal property by a lease-purchase agreement or contract of purchase for a term exceeding one year. A lease-purchase agreement is one in which the rent payable by the ESD is expressly agreed to have been established to reflect the savings resulting from the exemption from taxation, and the ESD is entitled to ownership of the property at a nominal or other price which is stated or determinable by the terms of the agreement and was not intended to reflect the true value of the property;
  - f. Lease property or sell and convey property of the ESD as the Board considers unnecessary for its purposes;
  - g. Purchase relocatable structures in installment transactions in which deferred installments of the purchase price are payable over not more than 10 years from the date of delivery of the property to the ESD and are secured by a security interest in the property. Such transactions may take the form of, but are not limited to, lease-purchase agreements;
  - h. Accept money or property donated for the use or benefit of the ESD and use such money or property for the purpose for which it was donated;
  - i. Provide space for the offices of other education, employment training and human service providers;
  - j. Contract with public and private entities for service delivery and facilities to be provided by agreement or on a reimbursable basis.

3. The ESD shall work cooperatively with component school districts and review periodically with component school districts the operations of component school districts, and shall provide to the component school districts recommended plans for operation that achieve economies through consolidation of various operations of all or some of the districts. "Operations" means services involving transportation, payroll, education records, auditing, legal services, insurance, printing, investment and other similar services.

## Duties

1. The Board shall perform all duties required by law, including, but not limited to:
  - a. Distribution of such school funds as it is empowered to apportion;
  - b. Conduct of audits;
  - c. Duties as district boundary board;
  - d. Budget and tax levying duties;
  - e. Contracting a bond indebtedness and levying direct ad valorem taxes on all taxable property within the ESD in the manner that component school districts are authorized to issue bonds and levy taxes pursuant to Oregon Revised Statutes and other laws applicable to the issuance of bonds and levying of taxes by school districts;
  - f. Creating a county education bond district.
2. In addition to duties required by law, the Board may provide services required by the local service plan and may provide funds to component school districts to provide services required by the local service plan in lieu of those school districts receiving services from the ESD.

END OF POLICY

### Legal Reference(s):

[ORS 192.630](#)  
[ORS 243.656](#)  
[ORS Chapters 279A, 279B and 279C](#)  
[ORS 280.060](#)  
[ORS 294.305 to -294.565](#)  
[ORS 328.205 to -328.304](#)  
[ORS 330.080 to -330.133](#)  
[ORS 334.005](#)  
[ORS 334.125](#)  
[ORS 334.145](#)  
[ORS 334.175](#)

[ORS 334.185](#)  
[ORS 334.215](#)  
[ORS 334.225](#)  
[ORS 334.240](#)  
[ORS Chapter 339](#)  
[ORS 342.805 to -342.937](#)  
[ORS Chapter 343](#)  
  
[OAR 581-024-0205](#)  
[OAR 581-024-0206](#)  
[OAR 581-024-0208](#)

[OAR 581-024-0210](#)  
[OAR 581-024-0226](#)  
[OAR 581-024-0228](#)  
[OAR 581-024-0235](#)  
[OAR 581-024-0250](#)  
[OAR 581-024-0252](#)  
[OAR 581-024-0260](#)  
[OAR 581-024-0265](#)  
[OAR 581-024-0280](#)

# Lane Education Service District

Code: BBA  
Adopted:  
Orig. Code(s): BBA

## Board Powers and Duties (Version 2)

The Legislature of the state of Oregon delegates to the Board responsibility for the conduct and governance of programs and services in the ESD. The general powers granted to the Board are:

### 1. Legislative or Rule-Making Authority

In regular or special public meetings, after open discussion and after members' votes are recorded, the Board will establish rules or policy to govern the conduct of its members and the proceedings of the Board.

The Board shall establish policies for governing the programs and services of the ESD consistent with State Board of Education rules and with local, state and federal laws.

The Board is responsible for providing adequate and direct means for keeping informed about the need and wishes of the public and for keeping local community patrons informed about the ESD.

### 2. Judicial Authority

As provided by law, policy or contract, the Board acts as a fact-finding body or a court of appeal for staff members, students and the public when issues involve Board policies or agreements and their implementation, and when the Board must determine the rights, duties or obligations of those who address the Board.

### 3. Executive/Administrative Authority

The Board will appoint a superintendent delegated to establish administrative regulations to implement Board policy and goals. The Board will evaluate the superintendent's performance.

The Board may establish academic and financial goals for the district and evaluate the superintendent's implementation of those goals.

The Board will oversee the ESD's financial affairs by authorizing, appropriating and adopting budgets and by proposing local option or bond elections, when appropriate and as allowed by law, to provide for program operation and maintenance or acquisition of ESD property.

The Board will authorize the superintendent to approve payment on all contracts and business transactions of the ESD in accordance with Board policies on purchasing and budget requirements. The Board will provide for an annual audit of the ESD's assets.

The Board will employ the staff necessary to carry out the ESD's programs and services and will provide for regular evaluation of staff.

The Board will direct the collective bargaining process to establish collective bargaining agreements with the ESD's personnel. The Board will establish, through the collective bargaining process where appropriate, salaries and salary schedules, other terms and conditions of employment, and personnel policies for ESD-wide application.

The Board will establish the days of the year and the hours of the day when ESD programs and services will be available.

END OF POLICY

---

**Legal Reference(s):**

<a href="#">ORS 192.630</a>	<a href="#">ORS 334.185</a>	<a href="#">OAR 581-024-0210</a>
<a href="#">ORS 243.656</a>	<a href="#">ORS 334.215</a>	<a href="#">OAR 581-024-0226</a>
<a href="#">ORS Chapters 279A, 279B and 279C</a>	<a href="#">ORS 334.225</a>	<a href="#">OAR 581-024-0228</a>
<a href="#">ORS 280.060</a>	<a href="#">ORS 334.240</a>	<a href="#">OAR 581-024-0235</a>
<a href="#">ORS 294.305 to -294.565</a>	<a href="#">ORS Chapter 339</a>	<a href="#">OAR 581-024-0250</a>
<a href="#">ORS 328.205 to -328.304</a>	<a href="#">ORS 342.805 to -342.937</a>	<a href="#">OAR 581-024-0252</a>
<a href="#">ORS 330.080 to -330.133</a>	<a href="#">ORS Chapter 343</a>	<a href="#">OAR 581-024-0260</a>
<a href="#">ORS 334.005</a>	<a href="#">OAR 581-024-0205</a>	<a href="#">OAR 581-024-0265</a>
<a href="#">ORS 334.125</a>	<a href="#">OAR 581-024-0206</a>	<a href="#">OAR 581-024-0280</a>
<a href="#">ORS 334.145</a>	<a href="#">OAR 581-024-0208</a>	
<a href="#">ORS 334.175</a>		

# Lane Education Service District

Code: BBA-AR  
Adopted: 5/10/95  
Revised/Readopted: 10/23/01  
Orig. Code(s): BBA-AR

## Services for Public and Private Entities

*(Does this still reflect practice?)*

Lane ESD may provide services to public and private entities other than component school districts. Services and facilities may be provided to other school districts, government agencies and private entities under the following conditions:

1. A written agreement approved by the ESD superintendent or designee and the receiving entity will delineate the conditions under which the services or facilities may be delivered;
2. At the discretion of the superintendent, the ESD may be reimbursed for use of ESD facilities and services up to the actual cost. Cost determination shall include actual cost of delivery and an appropriate amount for ESD fixed costs;
3. Services and facilities provided to entities other than component school districts shall be limited to those being provided to component districts except that a government agency, health-care agency, social service organization or employment training agency may contract with the ESD to provide services in addition to those normally provided by the ESD;
4. No services or facilities may be provided which place the ESD in the position of sponsoring, financially supporting or participating in religious activities or competing with private enterprise.

*\* Couldn't we charge more than the actual cost?  
Especially to outside organizations.*

# Lane Education Service District

Code: BBA  
Adopted: 2/24/09  
Orig. Code(s): BBA

## Individual Board Member's Authority and Responsibilities

An individual Board member exercises the authority and responsibility of their~~his/her~~ position when the Board is in legal session only.

A Board member has the authority to act in the name of the Board when authorized by a specific Board motion. The affirmative vote of the majority of members of the Board is required to transact any business. When authorized to act as the ESD's designated representative in collective bargaining, a Board member may make and accept proposals in bargaining subject to subsequent approval by the Board.

~~When expressing A Board member has the right to express personal opinions. When expressing such opinions~~ in public, the Board member should~~must~~ clearly identify the opinions as their~~his/her~~ own.

Members will be knowledgeable of information requested through Board action, supplied by the superintendent, gained through attendance at ESD activities and through professional Board activities.

Members of the Board will adhere to the following in carrying out the responsibilities of membership:

### 1. Request for Information

Any individual Board member who desires a copy of an existing written report or survey prepared by the administrative staff will make such a request to the superintendent. A copy of the material may be made available to each member of the Board. Requests for the generation of reports or information, which require additional expense to the ESD, must be submitted to the Board for consideration.

### 2. Requests for Legal Opinions

~~A request~~Requests for a legal [advice or] opinions by a Board member [~~that will incur a cost for the ESD~~], must be approved by a majority vote of the Board before the request is made to legal counsel. ~~If the legal opinion sought involves the superintendent's employment or performance, the request should be made to the Board chair. [The Board chair is authorized to obtain legal advice or opinions if [advantageous] to do so prior to the next meeting (e.g., advice regarding an executive session or a decision to invite ESD legal counsel) without a need for Board approval.]~~ Legal counsel is responsible to the Board.

### 3. Action on Complaints or Requests Made to Board Members

When Board members receive complaints or requests for action from staff, students or members of the public, the Board members will direct the staff, students and members of the public to the appropriate complaint policy (Board policy KL - Public Complaints). Such information will be conveyed to the superintendent.

4. Board Member's Relationship to Administration

Individual Board members will be informed about the ESD's educational program, may visit schools or other facilities to gain information, and may request information from the superintendent. No individual Board member may direct the superintendent to action without Board authorization. Board members will not intervene in the administration of the ESD or its schools.

5. Contracts or Agreements

All contracts of the ESD must be approved by the Board, unless otherwise delegated by the Board to the superintendent or designee for approval, before an order can be drawn for payment. If a contract is made without authority of the Board, the individual making such contract shall be personally liable.

END OF POLICY

**Legal Reference(s):**

ORS 332.045  
ORS 332.055

ORS 332.057  
ORS 332.075

38 OR. ATTY. GEN. OP. 1995 (1978)  
S. Benton Educ. Ass'n v. Monroe Union High Sch. Dist., 83 Or. App. 425 (1987).

# Lane Education Service District

Code: BBB  
Adopted: 9/26/95  
Readopted: 10/23/01; 4/27/04; 5/19/09;  
7/24/12; 8/28/12  
Orig. Code(s): BBB

★ Check w/ Lane County Elections

## Board Elections

### 1. Number of Directors

The Board shall consist of seven members. Five Board members represent geographical zones; two are at-large members.

*(Any changes that need made in these positions?)*

*Check for accuracy?*

Zone 1 (Position 1) includes the following voting precincts, or portions of precincts, in Eugene School District, comprising the area north of Eleventh Avenue:

City Precincts: (Eugene) 1123, 1125, 1341, 1349, 1451, 1561, 1563, 1565, 1567, 1569, 1781, 1783, 1785, 1787; (Springfield) 2122; (Coburg) 4200.  
County Precincts: 726, 728, 730, 732, 734, 736, 738.

Zone 2 (Position 2) includes the following voting precincts, or portions of precincts, in Eugene School District 4J, generally comprising the area south of Eleventh Avenue:

City Precincts: (Eugene) 1121, 1127, 1129, 1231, 1233, 1235, 1237, 1343, 1345, 1347, 1349, 1453, 1455, 1457, 1893, 1895, 1897, 1899; (Springfield) 2238.  
County Precincts: 714, 718, 720, 740, 742.

Zone 3 (Position 3) includes the following school district:

Springfield School District 19

Zone 4 (Position 4) includes the following school districts:

Fern Ridge School District 28J (Douglas Co. #3J)  
Mapleton School District 32  
Bethel School District 52  
Junction City School District 69  
Blachly School District 90  
Siuslaw School District 97J (Douglas Co. #5J)

Zone 5 (Position 5) includes the following school districts:

Pleasant Hill School District 1  
Creswell School District 40  
South Lane School District 45J (Douglas Co. #1J)  
Crow-Applegate-Lorane School District 66  
McKenzie School District 68

Lowell School District 71  
Oakridge School District 76  
Marcola School District 79J (Linn Co. #79J)

At-large positions (Positions 6 and 7) include the entire Education Service District.

2. Designation of Board Positions

Board members' positions and their respective successors in office will be designated by numbers as Position No. 1 (Zone 1), No. 2 (Zone 2), No. 3 (Zone 3), No. 4 (Zone 4), No. 5 (Zone 5), No. 6 (at-large) and No. 7 (at-large). In all proceedings for the nomination or election of candidates for or to the office of Board member, every petition for nomination, declaration of candidacy, certificate of nomination, ballot or other document used in connection with the nomination or election will state the position number to which the candidate aspires.

Individuals may seek more than one elected position such as school board and education service district board. However, individuals may not seek more than one elected position in the same election. An exception would be if one of the districts has less than 10,000 registered voters.

Re-elections for Board positions will occur as follows:

Position No. 1: Spring ~~2005~~2025, and every four years thereafter;  
Position No. 2: Spring ~~2003~~2027, and every four years thereafter;  
Position No. 3: Spring ~~2005~~2025, and every four years thereafter;  
Position No. 4: Spring ~~2003~~2027, and every four years thereafter;  
Position No. 5: Spring ~~2003~~2027, and every four years thereafter;  
Position No. 6: Spring ~~2005~~2025, and every four years thereafter;  
Position No. 7: Spring ~~2003~~2027, and every four years thereafter.

~~\*~~

3. Term of Office

The term of each Board member shall commence on July 1 of the year in which ~~he/she is~~ the member is elected and shall continue for four years.

4. Nonvoting Advisory Members

The Board may appoint nonvoting advisory members to the Board as the Board deems important. Nonvoting members shall not participate in executive sessions unless invited by the Board.

END OF POLICY

**Legal Reference(s):**

[ORS 249.013](#)  
[ORS 255.235](#)  
[ORS 255.245](#)

[ORS 334.025](#)  
[ORS 334.032](#)  
[ORS 334.035](#)

[ORS 334.045](#)  
[ORS 334.090](#)  
[OAR 581-024-0290](#)

## **Board Advisor and Liaison**

It is the interest of the Board to invite advisors to the board from the community and liaisons from component district boards and superintendents.

### **Community Advisor**

The Board may recruit one or more advisors from the community. The Board seeks advisors from different community perspectives, including the social services sector, equity and diversity, workforce, higher education or early childhood education. The Board will recruit based on identified need for perspective. In the event that the Board seeks a community advisor, the Board will prepare an invitation to apply for an advisory position. The Board will review applications and select candidates for interview. Selection will be made by Board vote. When the Board seeks to recruit, it shall set the term of service as needed up to a maximum of two years, renewable based on the identified needs of the Board. The Community Advisor will bring an independent consumer voice, understand and communicate the community perspective, advocate for the community and share Lane ESD information with the community. The Community Advisor is not a member of the Board.

The Community Advisor is invited to all Board meetings and work sessions. The Community Advisor is expected to attend meetings on a regular basis. The Community Advisor will receive a Board Meeting Agenda packet. The Community Advisor is eligible for mileage reimbursement through Lane ESD.

### **Superintendents' Council Advisor**

The Board will invite one advisor from the Superintendents' Council to each Lane ESD Board Meeting.. The schedule for component district Superintendents to serve as advisors during the year will be set at the August Superintendent Council meeting. The Superintendents' Council Advisor is not a member of the Board. The Superintendents' Council Advisor represents the Superintendents' Council. This Advisor communicates Superintendents' Council priorities, perspectives and activities, advocates for component districts, and shares Lane ESD information with the Superintendents' Council.

The Superintendents' Council Advisor will receive a Board Meeting Agenda and packet. Any expenses incurred in the role of Superintendents' Council Advisor will be reimbursed by the component district.

### **Board Member Liaisons From Component School Districts**

The Board intends to have three Board Member Liaisons from component school district Boards. The Board will recruit Board member representatives from a small, medium and large district. The Superintendents will be asked to extend an invitation to their board members in August of each year. The Board will appoint three representative Liaisons to the Board. The typical term for a Board Member Liaison is for one year, renewable with mutual consent of the

Liaison and the Board. The Board Member Liaison is not a member of the Board. The Board Member Liaison will bring component district perspectives to the Board, report component district activities, and share Lane ESD Board information with their district board. The Board Member Liaisons are invited to all Board meetings, and are expected to attend regularly. The Board Member Liaisons will receive a Board Meeting Agenda and packet.

# Lane Education Service District

Code: BBB-AR  
Revised/Reviewed: 1/28/14  
Orig. Code(s): BBB-AR

## Board Advisor(s) and Liaison(s)

*(Does this still reflect practice?)*

~~It is the interest of the~~The Board ~~to~~ may invite advisor(s) to the board from the community, ~~and~~ component district superintendents, and/or liaisons from component district boards.

### Community Advisor

The Board may recruit one or more advisors from the community. The Board seeks advisors from different community perspectives, including the social services sector, equity, ~~and~~ diversity and inclusion, workforce, higher education ~~and~~/or early childhood education.

The Board will recruit based on identified need for perspective. In the event that the Board seeks a community advisor, the Board will prepare an invitation to apply for an advisory position and publish to the ESD website. The Board will review applications and select candidates for interview. Selection will be made by Board vote.

The term of Community Advisor is two years, renewable based on the identified needs of the Board. The Community Advisor will bring an independent [consumer] voice, understand and communicate the community perspective, advocate for the community and share Lane ESD information with the community. The Community Advisor is not a member of the Board and may not vote on matters before the Board.

The Community Advisor is invited to all Board meetings, ~~except executive sessions~~, and work sessions. The Community Advisor is expected to attend meetings on a regular basis. The Community Advisor will receive ~~a Board Meeting Agenda packet~~ board meeting materials, ~~except those that are confidential~~. The Community Advisor is eligible for mileage reimbursement through Lane ESD and will abide by customary ESD reimbursement practices as other board members and ESD staff.

### Superintendents' Council Advisor

The Board will invite one advisor from the Superintendents' Council annually. The Superintendents' Council Advisor is a permanent advisor position, that is not filled by an individual superintendent for more than a two-year appointment.

The Superintendents' Council Advisor position is filled by invitation at the August Superintendents' Council meeting each year. The Superintendents' Council appoints an advisor and ~~back-up~~ alternate advisor.

The Superintendents' Council Advisor is not a member of the Board. The ~~Superintendents' Council~~ Advisor represents the Superintendents' Council. This Advisor communicates Superintendents' Council priorities, perspectives and activities, advocates for component districts, and shares Lane ESD information with the Superintendents' Council.

The Superintendents' Council Advisor is invited to all Board meetings and work sessions. The ~~Superintendents' Council Advisor~~ is expected to attend meetings on a regular basis. The ~~Superintendents' Council Advisor~~ will receive a ~~Board Meeting Agenda and packetboard meeting materials~~, except those that are confidential. Any expenses incurred in the role of ~~Superintendents' Council Advisor~~ will be reimbursed by the component district and will abide by customary ESD reimbursement practices as do other board members and ESD staff.

### **Board Member Liaisons From Component School Districts**

The Board intends to have three ~~Bboard Mmember Lliaisons~~, i.e., superintendents, from component school district Boards. The Board will recruit Board member representatives from a small, medium and large school districts in the ESD jurisdiction.

The ~~Ssuperintendents~~ will be asked to extend an invitation to their board members in August of each year. The Superintendents' Council will appoint three representative Liaisons to the Board.

The ~~Bboard mMember Lliaison~~ is not a member of the Board. ~~Board Member Liaisons~~ should not be from the same district as the Superintendent's Council Advisor. The ~~Board Member Liaison~~ will bring component district perspectives to the Board, report component district activities, and share Lane ESD Board information with their district board.

The ~~Bboard Mmember Lliaisons~~ are invited to all Board meetings, and are expected to attend periodically. The ~~Bboard Mmember Lliaisons~~ will receive a ~~Board Meeting Agenda and packetboard meeting materials~~, except those that are confidential.

# Lane Education Service District

Code: BBBA  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01; 2/07/23  
Orig. Code(s): BBBA

## Board Member Qualifications

*good*

A person is eligible to serve as a Board member if the person is a qualified elector<sup>1</sup> of the ESD and has been a resident within the ESD for one year immediately preceding the election or appointment. If the position sought is one elected or nominated by zone, the person must also reside in the zone from which the person is nominated except as authorized by law.

A person who is an employee of the ESD is not eligible to serve as a Board member while so employed.

END OF POLICY

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### Legal Reference(s):

[ORS 247.002](#)

[ORS 247.035](#)

[ORS 249.013](#)

[ORS 334.025](#)

[ORS 334.032](#)

[ORS 334.090](#)

OREGON CONSTITUTION, ARTICLE II, Section 2.

*These are same references as are currently in BBBA*

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<sup>1</sup> "Elector" means an individual qualified to vote under Article II, section 2, [Oregon Constitution](#).

# Lane Education Service District

Code: BBBB  
Adopted: 9/28/93  
Readopted: 10/23/01  
Orig. Code(s): BBBB

## Board Member Oath of Office

~~New directors~~ Any elected or appointed Board member must qualify by taking an oath of office before assuming the duties of office. The oath of office will be in the following form:

I, \_\_\_\_\_, do hereby swear or affirm that I will support the laws and constitutions of the United States of America and the state of Oregon and the laws thereof, and the policies of the Lane Education Service District. ~~and that~~ During my term, I will faithfully discharge the duties of ~~my~~ the office as a member of the Board of Directors ~~of~~ for the Lane Education Service District, representing (Position or Zone) \_\_\_\_\_, to the best of my ability throughout my term of office ~~throughout the four-year term,~~ through \_\_\_\_\_.

\_\_\_\_\_  
Director (Signature)]

[Attest: This oath of office was administered by to \_\_\_\_\_ (Name, Title)  
on \_\_\_\_\_ (date).

\_\_\_\_\_  
Recording Secretary  
Lane ESD Board of Directors]

END OF POLICY

### Legal Reference(s):

ORS 334.090(3)

# Lane Education Service District

Code: BBC  
Adopted: 7/27/93  
Readopted: 10/23/01  
Orig. Code(s): BBC

## Board Member Resignation

*good*

The Board believes that any citizen who files and seeks election or appointment to the Board should do so with full knowledge of and appreciation for the investment in time, effort and dedication expected of all Board members, and that the citizen's intent is to serve a full term of office.

When a member decides to terminate service, the Board requests earliest possible notification of intent to resign so the Board may plan for the continuity of Board business. Resignations must be made in writing. Board members can resign the office effective at a future date. If the resignation is effective at a future date, the resignation is binding unless withdrawn in writing by the end of the third business day after the resignation is made.

The Board will announce the resignation and declare the vacancy at a Board meeting.

The Board will determine the procedures to be used in filling the vacancy. The Board may begin a replacement process and select a successor prior to the effective date of resignation; however, the actual appointment shall not be made before the resignation date.

END OF POLICY

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### Legal Reference(s):

[ORS 236.320](#)

[ORS 236.325](#)

[ORS 334.095](#)

# Lane Education Service District

Code: BBD  
Adopted: 10/24/95  
Readopted: 10/23/01; 11/15/11  
Orig. Code(s): BBD

## Board Member Removal from Office

The Board shall declare the office of a director vacant upon any of the following when the incumbent:

1. ~~The death or resignation of an incumbent;~~ Dies or resigns;
2. ~~When an incumbent ceases to be a resident of a school district that is a component school district that is located within the territory of the education service district;~~
3. ~~When an incumbent ceases to discharge the duties of office for two consecutive months unless prevented from discharging the duties by sickness or unavoidable cause;~~
4. ~~When an incumbent is removed from office by judgment of any court or a court declares the election for the office void;~~
5. ~~When an incumbent has been recalled from office by district-ESD voters;~~
6. ~~When an incumbent is elected by zone and moves from the zone to which he/she was they were elected. When the incumbent has been nominated from a zone and changes permanent residence from one zone to another zone in which another director resides, the incumbent shall continue to service as director until the next regular election when a successor shall be elected to serve for the remainder of the unexpired term.~~

The Board may not declare the office of a director vacant if the director is a resident of a school district that withdraws from the education service district, unless the director's term expires or the Board declares the office vacant for a reason described in items 1 through 6 above.

Vacancies will be filled through appointment by the Board unless a majority of the positions are vacant at the same time. In that case, vacancies will be filled by the State Board of Education.

END OF POLICY

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### Legal Reference(s):

ORS 249.865 to -249.877  
ORS 334.090

ORS 334.095  
ORS 408.240

# Lane Education Service District

Code: BBE  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BBE

## Vacancies on the Board



~~Any vacancy on the Board shall be filled by appointment by the remaining members of the Board from among the qualified persons within the zone in which the vacancy occurs. Any vacancy in an at-large Board position shall be filled by appointment by the remaining members of the Board from among the qualified persons within Lane ESD as a whole.~~

Vacancies will be filled through Board appointment. The Board appointee must be a legally registered voter and a resident within the ESD for one year immediately preceding the appointment. Any vacancy on the Board from any zone shall be filled by the remaining Board members from among the qualified persons in that zone. Any such vacancy from the ESD at large shall be filled by the remaining Board members from the qualified persons in the ESD.

~~The Board appointee must be an elector of the ESD, a resident within the ESD for one year immediately preceding the appointment and a resident of the zone from which the vacancy has occurred.~~

In the event of multiple vacancies, the position vacated first<sup>\*</sup> will be filled first.

Upon appointment by the Board, the newly appointed Board member(s) will take office at the next board meeting following the appointment.

If the offices of a majority of Board members are vacant at the same time, the State Board of Education shall appoint persons to fill the vacancies from qualified ESD voters in accordance with administrative regulation BBE-AR – Procedures for Vacancies on the Board.

Board elections are held every odd-numbered year, which for purposes of this policy, are termed “election” years. The appointee will:

1. ~~Will~~ Serve until June 30 following the next “election,” at which time the individual elected in May of that year will fill the remaining portion of an unexpired term or serve a full four-year term; or
2. ~~Will~~ Serve until June 30 of a subsequent “election” year if the vacancy occurs after the filing date in an “election” year.

~~A Board member so elected as a replacement will serve the remaining year(s) of the term of office of the Board member being replaced.~~

~~In the event of multiple vacancies, the position of the Board member who resigned first will be filled first.~~

**(Move to AR)** ~~Appointment to unexpired terms will be made by the Board under the following guidelines:~~

1. ~~Announcements of the vacancy will be published in area newspapers. Reporters will be asked to include information regarding the position in articles in their respective papers;~~

2. ~~Letters announcing the vacancy will be sent to all qualified candidates in the most recent Board election;~~
3. ~~The announcement will invite individuals to submit applications for nominations to the Board within the time frame established by the Board;~~
4. ~~The Board will interview potential appointees in open session;~~
5. ~~The Board will select the appointee by utilizing the following procedures:~~
  - a. ~~When there are three or more candidates the Board will continue to vote until two candidates each have a greater number of votes than any other candidate. In such voting procedure, each member will vote for two candidates;~~
  - b. ~~When there are only two candidates, either because there are only two or because the Board has reduced the list to two, the Board will select the new member by majority vote of Board membership.~~
6. ~~All voting will be conducted in accordance with public meeting laws, with the name of each Board member and how each voted duly recorded in the minutes;~~
7. ~~All candidates will be notified of the Board's decision at the most immediate and appropriate time;~~
8. ~~Upon appointment by the Board, the newly appointed Board member(s) will be sworn in and seated immediately.~~

END OF POLICY

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**Legal Reference(s):**

ORS 249.865 - 249.877  
ORS 255.245

ORS 255.335  
ORS 334.090

ORS 334.095

# Lane Education Service District

Code: BBE-AR  
Adopted: ~~7/27/93~~  
Revised/Readopted: ~~10/23/01~~  
Revised/Reviewed:  
Orig. Code(s): BBE

## ~~Vacancies on the Board~~ Procedures for Vacancies on the Board

*(Anything to add?)*

Appointment to unexpired terms for the board of directors of Lane Education Service District will be made by the Board under the following guidelines:

1. Announcements of the vacancy will be published in area newspapers ~~and on the ESD website~~. Reporters will be asked to include information regarding the available position(s) in articles in their respective ~~papers~~ news outlets;
- ~~2. Letters announcing the vacancy will be sent to all qualified candidates in the most recent Board election;~~
- ~~3.2.~~ The announcement will invite individuals to submit applications for nominations to the Board within the time frame established by the Board;
- ~~4.3.~~ The Board will interview potential appointees in open session;
- ~~5.4.~~ The Board will select the appointee by utilizing the following procedures:
  - a. When there are three or more candidates, the Board will continue to vote until two candidates each have a greater number of votes than any other candidate. In such voting procedure, each member will vote for two candidates;
  - b. When there are only two candidates, either because there are only two or because the Board has reduced the list to two, the Board will select the new member by majority vote of Board membership.
- ~~6.5.~~ All voting will be conducted in accordance with ~~Public Meetings~~ Laws, with the name of each Board member and how each voted duly recorded in the minutes;
- ~~7.6.~~ All candidates will be notified of the Board's decision ~~at the most immediate and appropriate time~~;
- ~~8.7.~~ Upon appointment by the Board, the newly appointed Board member(s) will be sworn in and seated immediately.

END OF POLICY

### Legal Reference(s):

[ORS 249.865 - 249.877](#)  
[ORS 255.245](#)

[ORS 255.335](#)  
[ORS 334.090](#)

[ORS 334.095](#)

# Lane Education Service District

Code: BBF  
Adopted: 9/28/93  
Revised/Readopted: 10/23/01, 2/27/07, 12/15/09; 4/07/20;  
12/07/21  
Orig. Code(s): BBF

## Board Member Standards of Conduct (Version 1)

*(See proposed version 2. The ESD's BBF-AR is essentially the same as the proposed version 2 of this policy. Choose a version for policy and if 2 is selected, consider whether BBF-AR is needed.)*

Individual Board members and the Board as a public entity must comply with ethics laws for public officials.

Board members will treat other Board members, the superintendent, staff and the public with dignity and courtesy and will provide an opportunity for all parties to be heard with due respect for their opinions.

Board members will recognize the superintendent as the chief executive officer to whom the Board has delegated administrative authority to establish regulations and oversee the implementation of Board policy.

When a Board member expresses personal opinions in public, the Board member should clearly identify the opinions as personal.

A Board member will respect the privacy rights of individuals when dealing with confidential information gained through association with the ESD.

A Board member will keep information and documents discussed in executive session confidential.

A Board member will not post confidential information or documents about students, staff or ESD business online, including but not limited to, on social media.

Board members will treat fellow Board members, staff, students and the public with respect while posting online or to social media and will adhere to Oregon Public Meetings Laws, including when communicating with other Board members via websites or other electronic means.

A Board member is a mandatory reporter of child abuse. A Board member having reasonable cause to believe that any child with whom the Board member comes in contact with has suffered abuse or that any person with whom the Board member comes in contact with has abused a child shall immediately make ~~an oral report by telephone or otherwise~~ to the local Department of Human Services (DHS), or to ~~the designee of the department or to a local~~ law enforcement within the county where the person making the report is located at the time of contact.

This information is provided for convenience: **report child abuse to the Oregon Child Abuse Hotline by calling 1-855-503-SAFE (7233).**

END OF POLICY

**Legal Reference(s):**

[ORS 162.015 - 162.035](#)  
[ORS 162.405 - 162.425](#)  
[ORS 192.610 - 192.710](#)  
[ORS 244.040](#)

[ORS Chapter 244](#)  
[ORS 334.095](#)  
[ORS 334.100](#)  
[ORS 419B.005](#)

[ORS 419B.010](#)  
[ORS 419B.015](#)

# Lane Education Service District

Code:  
Adopted:

BBF

## Board Member Standards of Conduct

(Version 2)

A Board member should:

1. Comply with ethics laws for public officials;
2. Understand that the Board sets the standards for the ESD through Board policy. Board members do not manage the ESD on a day-to-day basis;
3. Understand that the Board makes decisions by a quorum vote of the Board. Individual Board members may not commit the Board to any action;
4. Respect the right of other Board members to have opinions and ideas which differ;
5. Recognize that decisions are made by a quorum vote are final decisions of the Board. Such decisions should be supported by all Board members;
6. Make decisions only after the facts are presented and discussed;
7. Understand the chain of command and refer problems or complaints to the proper administrative office;
8. Recognize that the Board must comply with the Public Meetings Law and only has authority to make decisions at properly noticed Board meetings;
9. Insist that all Board and ESD business is ethical and honest;
10. Be open, fair and honest — no hidden agendas;
11. Understand that Board members will receive information that is confidential and cannot be shared;
12. Recognize that the superintendent is the Board's employee and designated as the chief executive officer of the ESD and should be present at all meetings, except when the Board is considering the superintendent's evaluation, contract or salary;
13. Take action only after hearing the superintendent's recommendations;
14. Refuse to bring personal or family problems into Board considerations;
15. Give ESD staff the respect and consideration due to skilled, professional employees;
16. Present personal criticism of ESD operations to the superintendent, not to ESD staff or to a Board meeting;
17. Respect the right of the public to attend and observe Board meetings;

18. Respect the right of the public to be informed about ESD decisions and ESD operations as provided by law;
19. Remember that content discussed in executive session is confidential;
20. Use social media, websites, or other electronic communication judiciously, respectfully, and in a manner that does not violate Oregon’s Public Meetings Laws;
21. When posting online or to social media, Board members will treat and refer to other Board members, staff, students and the public with respect, and will not post confidential information about students, staff or ESD business.
22. A Board member is a mandatory reporter of child abuse. A Board member having reasonable cause to believe that any child with whom the Board member comes in contact with has suffered abuse or that any person with whom the Board member comes in contact with has abused a child shall immediately make a report to the Department of Human Services (DHS) or to law enforcement within the county where the person making the report is located at the time of contact

[This information is provided for convenience: report child abuse to the Oregon Child Abuse Hotline by calling 1-855-503-SAFE (7233).]

END OF POLICY

**Legal Reference(s):**

[ORS 162.015 - 162.035](#)  
[ORS 162.405 - 162.425](#)  
[ORS 192.610 - 192.710](#)  
[ORS 244.040](#)

[ORS Chapter 244](#)  
[ORS 334.095](#)  
[ORS 334.100](#)  
[ORS 419B.005](#)

[ORS 419B.010](#)  
[ORS 419B.015](#)

# Lane Education Service District

Code: BBF-AR  
Adopted: 9/28/93  
Readopted: 10/23/01  
Orig. Code(s): BBF-AR

## Board Member Ethics

In carrying out his/her Board duties a Board member should:

- Refuse to “play politics” in either the traditional partisan sense or in any other sense within the ESD organization;
- Respect the right of patrons and employees to be heard at official meetings, within the provisions of Board policy;
- Recognize that authority rests with the Board only in official meetings;
- Recognize that a Board member has no legal status to act for the Board outside official meetings, except as delegated by Board vote;
- Refuse to participate in meetings which are not official and which all members do not have the opportunity to attend;
- Refuse to make individual commitments on any matter which should properly come before the Board as a whole;
- Make decisions only after all available facts bearing on a question have been presented and discussed;
- Respect the opinions of others and accept “majority rule” in Board decisions;
- Recognize that the superintendent should have full administrative authority for properly discharging his/her professional duties within limits of established Board policy;
- Act only after hearing at an official meeting the superintendent’s recommendation in matters of employment or dismissal of other school personnel;
- Recognize that the superintendent is the educational advisor to the Board and should be present at all Board meetings. When the superintendent’s contract or salary is under discussion, the superintendent will be present at the discretion of the Board;
- Refer all complaints or problems to the proper administrative office and discuss them at regular meetings only after failure of administrative solution;
- Present personal criticisms of any ESD operation directly to the superintendent rather than to ESD personnel;

- Insist that all ESD business transactions be on an ethical and above-board basis;
- Refuse to use his/her position on the Board for personal gain or prestige;
- Advocate honest and accurate evaluation of all past employees when such information is requested by another district;
- Give staff the respect and consideration due skilled professional personnel.

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# Lane Education Service District

Code: BBFA  
Adopted: 10/28/08  
Readopted: 7/13/10; 9/23/14; 3/29/16  
Orig. Code(s): BBFA

## Board Member Ethics and Conflicts of Interest

No Board member will use their~~his/her~~ official position or office to obtain personal financial benefit or to avoid financial detriment for them~~self/him or herself~~, relatives or household members, or for any business with which the Board member, a household member or a relative is associated.

This prohibition does not apply to any part of an official compensation package, honorarium allowed by Oregon Revised Statute (ORS) 244.042, reimbursement of expenses, or unsolicited awards of professional achievement. Further, this prohibition does not apply to gifts from one without a legislative or administrative interest. Nor does it apply if the gift is under the annual \$50 gift limit from one who has a legislative or administrative interest in any matter subject to the decision or vote of the Board member. ESD-provided meals at board meetings are acceptable under the reimbursement of expenses exception.

### I. Conflicts of Interest

“Business” means any corporation, partnership, proprietorship, enterprise, association, franchise, firm, organization, self-employed individual or any legal entity operated for economic gain. This definition excludes any income-producing tax exempt 501(c) not-for-profit corporation with which a public official or a relative of the public official is associated only as a member or board director or in a nonremunerative capacity.

“Business with which a Board member or relative is associated” means any private business or closely held corporation of which a Board member or relative is a director, officer, owner, employee or agent or any private business or closely held corporation in which a Board member or relative owns or has owned stock, another form of equity interest, stock options or debt instruments worth \$1,000 or more at any point in the preceding year; any publicly held corporation in which a Board member or relative owns or has owned \$100,000 or more in stock or another form of equity interest, stock options or debt instruments at any point in the preceding calendar year; or any publicly held corporation of which a Board member or relative is a director or officer.

“Relative” means: the spouse<sup>1</sup>, parent, step-parent, child, sibling, step-sibling, ~~son-in-law~~ or ~~{<sup>2</sup>} child~~ daughter-in-law of the Board member; or the parent, step-parent, child, sibling, step-sibling, ~~son-in-law~~ or ~~child~~ daughter-in-law of the spouse of the Board member. Relative also includes any individual

<sup>1</sup> The term spouse includes domestic partner.

<sup>2</sup> {ORS 244.020(16) uses the terms “son-in-law” and “daughter-in-law” in the definition of relative.}

for whom the Board member has a legal support obligation, whose employment provides benefits<sup>3</sup> to the Board member, or who receives any benefit from the Board member's public employment.

"Member of the household" means any person who resides with the public official.

No Board member will solicit or receive, either directly or indirectly, any pledge or promise of future employment based on any understanding that the Board member's vote, official action or judgment would be thereby influenced.

No Board member will attempt to use or use for personal gain any confidential information gained through their/his/her official position or association with the ESD. A Board member will respect individuals' privacy rights when dealing with confidential information gained through association with the ESD.

If a Board member participates in the authorization of a public contract, the Board member may not have a direct beneficial financial interest in that public contract for two years after the date the contract was authorized.

Individual Board members and the Board as a public entity are bound by the ethics laws for public officials as stated in Oregon law.

### **Potential Conflict of Interest**

"Potential conflict of interest" means any action or any decision or recommendation by a Board member that could result in a financial benefit or detriment for self or relatives or for a business with which the Board member or relatives are associated, unless otherwise provided by law.

A Board member must publicly declare a potential conflict of interest. A Board member may, after declaring their/his/her potential conflict of interest, either vote or abstain on the issue. Abstaining from a vote does not meet the legal requirement of publicly stating a potential conflict.

### **Actual Conflict of Interest**

"Actual conflict of interest" means any action or any decision or recommendation taken by a Board member that would result in a financial benefit or detriment to self or relatives or for any business with which the Board member or relatives are associated, unless otherwise provided by law.

A Board member must publicly declare an actual conflict of interest. The Board member may not vote lawfully if an actual conflict of interest exists unless a vote is needed to meet a minimum requirement of votes to take official action. Such a vote does not allow the Board member to participate in any discussion or debate on the issue out of which an actual conflict arises.

### **Class Exception**

It will not be a conflict of interest if the Board member's action would affect to the same degree a class consisting of all inhabitants of the state, or a smaller class consisting of an industry, occupation or other group including one of which or in which the person, or the person's relative or business with which the

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<sup>3</sup> Examples of benefits may include, but not be limited to, elements of an official compensation package including benefits such as insurance, tuition or retirement allotments.

person or the person's relative is associated, is a member or is engaged. For example, if a Board member's spouse is a member of the collective bargaining unit, the Board member may vote to approve the contract, as it will affect all members of that class to the same degree. However, if the collective bargaining unit is very small, the class exception may not apply. Similarly, if the contract contains special provisions that might apply only to particular persons, then the class exception may not apply. For example, if a Board member's spouse is the only one in the bargaining unit that has a doctorate and there is a pay differential for the employees with doctorates in the collective bargaining agreement, the Board member should not vote on the contract.

## II. Gifts

Board members are public officials and therefore will not solicit or accept a gift or gifts with an aggregate value in excess of \$50 from any single source in a calendar year that has a legislative or administrative interest in any matter subject to the decision or vote of the Board member. All gift related provisions apply to the Board member, their relatives, and members of their household. The \$50 gift limit applies separately to the Board member and to the Board member's relatives or members of household, meaning that the Board member, each member of their household and relative can accept up to \$50 each from the same source/gift giver. "Gift" means something of economic value given to a Board member without valuable consideration of equivalent value, which is not extended to others who are not public officials on the same terms and conditions.

"Relative" means: the spouse<sup>4</sup>; parent, step-parent, child, sibling, step-sibling, ~~son-in-law or child~~~~daughter-in-law~~ of the Board member; or the parent, step-parent, child, sibling, step-sibling, ~~son-in-law or child~~~~daughter-in-law~~ of the spouse of the Board member. Relative also includes any individual for whom the Board member has a legal support obligation, whose employment provides benefits<sup>5</sup> to the Board member, or who receives any benefit from the Board member's public employment.

"Member of the household" means any person who resides with the Board member.

### Determining the Source of Gifts

Board members should not accept gifts in any amount without obtaining information from the gift giver as to who is the source of the gift. It is the Board member's personal responsibility to ensure that no single source provides gifts exceeding an aggregate value of \$50 in a calendar year, if the source has a legislative or administrative interest in any matter subject to the decision or vote of the Board member. If the giver does not have a legislative or administrative interest, the ethics rules on gifts do not apply and the Board member need not keep track of it, although they are advised to do so anyway in case of a later dispute.

### Determining Legislative and Administrative Interest

A "legislative or administrative interest" means an economic interest distinct from that of the general public, in any action subject to the decision or vote of a person acting in the capacity of a Board member. For example, everyone within a county has a general interest in the fire department, but the person who

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<sup>4</sup> Ibid. p. 1

<sup>5</sup> Ibid. p. 1

sells the uniforms to the fire department has a legislative or administrative interest in the fire department that is distinct from the general public.

### **Determining the Value of Gifts**

The fair market value of the merchandise, goods, or services received will be used to determine benefit or value.

“Fair market value” is the dollar amount goods or services would bring if offered for sale by a person who desired, but was not obligated, to sell and purchased by one who is willing, but not obligated, to buy. Any portion of the price that was donated to charity, however, does not count toward the fair market value of the gift if the Board member does not claim the charitable contribution on personal tax returns. Below are acceptable ways to calculate the fair market value of a gift:

1. In calculating the per person cost at receptions or meals the payor of the Board member’s admission or meal will include all costs other than any amount donated to a charity.

For example, a person with a legislative or administrative interest buys a table for a charitable dinner at \$100 per person. If the cost of the meal was \$25 and the amount donated to charity was \$75, the benefit conferred on the Board member is \$25. This example requires that the Board member does not claim the charitable contribution on personal tax returns;

2. For receptions and meals with multiple attendees, but with no price established to attend, the source of the Board member’s meal or reception will use reasonable methods to determine the per person value or benefit conferred. The following examples are deemed reasonable methods of calculating value or benefit conferred:
  - a. The source divides the amount spent on food, beverage and other costs (other than charitable contributions) by the number of persons whom the payor reasonably expects to attend the reception or dinner;
  - b. The source divides the amount spent on food, beverage and other costs (other than charitable contributions) by the number of persons who actually attend the reception or dinner; or
  - c. The source calculates the actual amount spent on the Board member.
3. Upon request by the Board member, the source will give notice of the value of the merchandise, goods, or services received;
4. Attendance at receptions where the food or beverage is provided as an incidental part of the reception is permitted without regard to the fair market value of the food and beverage provided.

### **Value of Unsolicited Tokens or Awards: Resale Value**

Board members may accept unsolicited tokens or awards that are engraved or are otherwise personalized items. Such items are deemed to have a resale value under \$25 (even if the personalized item cost the source more than \$50), unless the personalized item is made from gold or some other valuable material that would have value over \$25 as a raw material.

## Entertainment

Board members may not solicit or accept any gifts of entertainment over \$50 in value from any single source in a calendar year that has a legislative or administrative interest in any matter subject to the decision or vote of the Board member unless:

1. The entertainment is incidental to the main purpose of another event (i.e. a band playing at a reception). Entertainment that involves personal participation is not incidental to another event (such as a golf tournament at a conference); or
2. The Board member is acting in their official capacity for a ceremonial purpose.

Entertainment is ceremonial when a Board member appears at an entertainment event for a “ceremonial purpose” at the invitation of the source of the entertainment who requests the presence of the Board member at a special occasion associated with the entertainment. Examples of an appearance by a Board member at an entertainment event for a ceremonial purpose include throwing the first pitch at a baseball game, appearing in a parade and ribbon cutting for an opening ceremony.

## Exceptions

The following are exceptions to the ethics rules on gifts:

1. Campaign contributions are not considered gifts under the ethics rules;
2. Gifts from “relatives” and “members of the household” to the Board member are permitted in an unlimited amount; they are not considered gifts under the ethics rules;
3. Informational or program material, publications, or subscriptions related to the recipient’s performance of official duties;
4. Contributions made to a legal expense trust fund if certain requirements are met;
5. Food, lodging, and travel generally count toward the \$50 aggregate amount per year from a single source with a legislative/administrative interest, with the following exceptions:
  - a. *Organized Planned Events*. Board members are permitted to accept payment for travel conducted in the Board member’s official capacity, for certain limited purposes:
    - (1) Reasonable expenses (i.e., food, lodging, travel, fees) for attendance at a convention, fact-finding mission or trip, or other meeting do not count toward the \$50 aggregate amount IF:
      - (a) The Board member is scheduled to deliver a speech, make a presentation, participate on a panel, or represent the ESD; AND
      - (i) The giver is a unit of a:
        - 1) Federal, state, or local government;
        - 2) An Oregon or federally recognized Native American Tribe; OR
        - 3) Nonprofit corporation.

(b) The Board member is representing the ESD:

- (i) On an officially sanctioned trade-promotion or fact-finding mission; OR
- (ii) Officially designated negotiations or economic development activities *where receipt of the expenses is approved in advance by the Board.*

The purpose of this exception is to allow Board members to attend organized, planned events and engage with the members of organizations by speaking or answering questions, participating in panel discussions or otherwise formally discussing matters in their official capacity. This exception to the gift definition does not authorize private meals where the participants engage in discussion.

- 6. Food or beverage, consumed at a reception, meal, or meeting IF held by an organization and IF the Board member is representing the ESD. Again, this exception does not authorize private meals where the participants engage in discussion.

“Reception” means a social gathering. Receptions are often held for the purpose of extending a ceremonial or formal welcome and may include private or public meetings during which guests are honored or welcomed. Food and beverages are often provided, but not as a plated, sit-down meal;

- 7. Food or beverage consumed by Board member acting in an official capacity in the course of financial transactions between the public body and another entity described in ORS 244.020 (67)(b)(I)(i);
- 8. Waiver or discount of registration expenses or materials provided to Board member at a continuing education event that the Board member may attend to satisfy a professional licensing requirement;
- 9. A gift received by the Board member as part of the usual or customary practice of the Board member’s private business, employment or position as a volunteer that bears no relationship to the Board member’s holding of public office.

### Honoraria

A Board member may not solicit or receive, whether directly or indirectly, honoraria for the Board member or any relative or member of the household of the Board member if the honoraria are solicited or received in connection with the official duties of the Board member.

The honoraria rules do not prohibit the solicitation or receipt of an honorarium or a certificate, plaque, commemorative token, or other item with a value of \$50 or less; or the solicitation or receipt of an honorarium for services performed in relation to the private profession, occupation, avocation, or expertise of the Board member or candidate.

END OF POLICY

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#### Legal Reference(s):

[ORS 162.015 to -162.035](#)  
[ORS 162.405 to -162.425](#)

[ORS 244.010 to -244.400](#)  
[ORS 332.055](#)

[OAR 199-005-0001 to -199-010-0150](#)

38 OR. ATTY. GEN. OP. 1995 (1978)

HR1/14/16 | PH

Board Member Ethics and Conflicts of Interest – BBFA



# Lane Education Service District

Code: BBFB  
Adopted: 9/23/08  
Readopted: 7/13/10; 9/23/14; 3/29/16  
Orig. Code(s): BBFB

## Board Member Ethics and Nepotism

In order to avoid both potential and actual conflicts of interests, Board members will abide by the following rules when a Board member's relative or member of the household is seeking and/or holds a position with the ESD:

1. A Board member may not appoint, employ, promote, discharge, fire, or demote or advocate for such an employment decision for a relative or member of the household, unless the Board member complies with the conflict of interest requirements of ORS Chapter 244.

This policy does not apply to decisions regarding unpaid volunteer positions unless it is a Board member position or another Board-related unpaid volunteer position (i.e. a Board committee position).

2. A Board member may not participate as a public official in any interview, discussion, or debate regarding the appointment, employment, promotion, discharge, firing, or demotion of a relative or a member of the household. A Board member may still serve as a reference or provide a recommendation.

For the purposes of this policy:

“Member of the household” means any person who resides with the Board member.

“Relative” means: the spouse<sup>1</sup>; parent, step-parent, child, sibling, step-sibling, ~~son-in-law or child~~ ~~daughter-in-law~~ of the Board member; or the parent, step-parent, child, sibling, step-sibling, ~~son-in-law or child~~ ~~daughter-in-law~~ of the spouse of the Board member. Relative also includes any individual for whom the Board member has a legal support obligation, whose employment provides benefits<sup>2</sup> to the Board member, or who receives any benefit from the Board member's public employment.

### Class Exception

It will not be a conflict of interest if the Board member's action would affect to the same degree a class including the Board member's relative or household member. For example, if a Board member's spouse is a member of the collective bargaining unit, the Board member may vote to approve the contract, as it will affect all members of that class to the same degree. However, if the collective bargaining unit is very small, the class exception may not apply. Similarly, if the contract contains special provisions that might apply only to particular persons, then the class exception may not apply. For example, if a Board

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<sup>1</sup> The term spouse includes domestic partner.

<sup>2</sup> Examples of benefits may include, but not be limited to, elements of an official compensation package including benefits such as insurance, tuition or retirement allotments.

member's spouse is the only one in the bargaining unit that has a doctorate and there is a pay differential for employees with doctorates in the collective bargaining agreement, the Board member should not vote on the contract.

END OF POLICY

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**Legal Reference(s):**

ORS 244.010 to -244.400

ORS 659A.309

OAR 199-005-0001 to -199-010-0150

OR. ETHICS COMM'N, OR. GOV'T ETHICS LAW, A GUIDE FOR PUBLIC OFFICIALS.

# Lane Education Service District

Code: BC/BCA  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BC/BCA



## Board Organization/Board Organizational Meeting

~~At the first regular meeting held during July, the Board will organize itself for the year. The ESD Board will hold an organizational meeting in July each year.~~

The organizational meeting will consist of, but not be limited to, the following actions:

1. Election of a Board chair;
2. Election of a vice chair;
3. Provision for a time and place for regular meetings;
4. Other organizational actions prescribed by law or by Board practice.

The incumbent Board chair will preside until a successor is elected, whereupon the successor will assume the chair. In the event no incumbent chair or vice chair remains on the Board, or neither is able to continue to serve as an officer, the Board will select a temporary chair to conduct the election. No member may serve as Board chair for more than two consecutive years.

END OF POLICY

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### Legal Reference(s):

ORS 255.335

ORS 334.100

# Lane Education Service District

Code: BCB  
Adopted: 9/28/93  
Readopted: 10/23/01  
Orig. Code(s): BCB



## Board Officers

*the fiscal year*

The officers of the Board are the chair and the vice chair. At its first scheduled meeting in July, the Board will elect one of its members to serve as chair and one to serve as vice chair. No member of the Board may serve as chair more than two years in succession. If a Board member is unable to continue to serve as an officer, a replacement will be elected immediately. The replacement officer will serve the remainder of the officer's term until the following July. Election of all officers shall be by a majority of the full Board.

### Officers

1. Officers shall serve for one year or until their respective successors have qualified. No member may serve as chair or vice chair for more than two years in succession, *in the same position*.
2. An officer may be removed by a majority vote of the full Board should ~~he/she~~ they refuse to perform the duties of ~~his/her~~ the office imposed upon ~~him/her~~ them by law or ~~these bylaws~~ this policy.
3. In case an office of the Board becomes vacant, the Board shall fill the vacancy for the unexpired term in accordance with Board policy BBE – Vacancies on the Board and its accompanying administrative regulation.

### Chair

The chair of the Board shall have the following duties:

1. Assist the superintendent in planning ~~Board~~ agendas for board meetings;
2. Preside over and ~~conduct~~ all meetings and hearings of the Board, ~~public~~ open session or executive session;
3. ~~Make all decisions as to the procedure to be followed in any meeting of the Board~~ Enforce the rules of order;
4. Call special meetings when needed;
5. ~~Make such appointments to committees and select representatives of the Board as may be required from time to time.~~ Appoint all committees and will be an ex-officio member of all such committees unless otherwise ordered by the Board. Unless otherwise specified, all appointments will be for one-year terms, to be reviewed annually;
6. Have the right to discuss issues and vote;
7. Effect the Board's annual evaluation of the superintendent, in accordance with Oregon Revised Statutes and Board policy;

8. Chair the subcommittee on recommending compensation for the superintendent;
9. Sign official ESD documents that require the signature of his/her the ~~respective office:~~ *Board chair*

### **Vice Chair**

~~The vice chair shall have the following duties:~~

- ~~1. The vice chair shall serve as chair when the chair is not present at a meeting of the Board or when the chair is disabled or disqualified from acting as chair in an emergency situation and shall serve for the duration of such absence, disablement or disqualification. He/She shall carry out such responsibilities as the chair may assign to him/her from time to time.~~

In the absence, incapacitation or death of the chair, the vice chair will perform the duties of chair and, when so acting, will have the chair's powers. The vice chair will perform other functions as designated by the Board.

~~The superintendent shall be appointed clerk of the Board.~~

### **Clerk**

The superintendent shall be appointed clerk of the Board. The superintendent may designate a staff member to serve as Board secretary to support the role of the clerk and will directly supervise and evaluate the secretary. In the absence of the designated Board secretary, the Board may name anyone present to serve as secretary for that meeting. The secretary to the Board will perform related work as assigned by the superintendent or requested by the Board chair.

The clerk shall be responsible for ensuring that the following duties are performed:

1. Prepare and maintain a master calendar identifying the Board meetings at which all requested reports shall be made, specified items of business shall be conducted and regular items of business which are repeated on a schedule shall be conducted;
2. Be responsible for the reproduction and distribution of the agenda and meeting materials for each meeting of the Board;
- ~~3. Take and prepare the minutes of all meetings of the Board;~~
- 4.3. Record the disposition of all matters on which the Board considered action;
- 5.4. Prepare and distribute a record of actions (i.e., minutes) and decisions for each meeting of the Board and maintain official copies of same in accordance with Oregon law;
- 6.5. Prepare and distribute, publish, mail or post all necessary notices and advertisements for board meetings and other board-related matters;
- 7.6. Conduct such other appropriate activities as the Board may assign or request ~~from time to time.~~

### **Board or ESD Spokesperson**

The Board may appoint one of its members, usually the chair, or another person to make authorized statements to the public or the media when the Board deems that, under the circumstances, the ESD's position should be articulated by a single voice. The spokesperson serves at the Board's direction and may be removed or replaced at any time by action of the entire Board.

END OF POLICY

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**Legal Reference(s):**

ORS 255.335  
ORS 334.100


ORS 334.225


OAR 166-400-0010(9)

# Lane Education Service District

Code: BCD  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BCD

## Board-Superintendent Relationship

The superintendent/clerk is recognized as the chief executive officer and shall be responsible for the professional leader necessary to translate the will of the Board of Lane Education Service District (ESD) into administrative action. ~~His/Her assistance and recommendations will be considered by the Board prior to any Board action. The superintendent/clerk will be present at all Board meetings. When the superintendent's contract or salary is under discussion, the superintendent will be present at the discretion of the Board.~~ <sup>as</sup> 

  
**Commented [LF1]:** Replacement language is suggested proposed policy CBA on duties and qualifications of the superintendent

The superintendent shall be responsible for all aspects of ESD operation and for such duties and powers pertaining thereto as directed or delegated by the Board, and to develop such procedures and regulations as ~~he/she~~ the superintendent considers necessary to ensure efficient operation of the ESD.

The Board expects that the superintendent is professionally able and possesses outstanding qualities of leadership, vision and administrative skill and will implement all Board policies in good faith.

The superintendent can ~~expect~~ <sup>assume</sup> that the Board will respect the superintendent's professional competence and extend to ~~him/her~~ the superintendent full responsibility for implementation of Board policy decisions.

The Board holds the superintendent responsible for carrying out its policies within established guidelines and for keeping the Board informed about ESD ~~operations~~ <sup>operation</sup>.

END OF POLICY

### Legal Reference(s):

ORS 334.225

# Lane Education Service District

Code: BCE  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BCE



## Board Committees

The Board ~~shall~~ <sup>[may]</sup> ~~have no~~ <sup>[will not]</sup> ~~standing~~ <sup>[does]</sup> committees. Special committees may be appointed by the Board for specific purposes to serve until their assignment is completed. The entire Board may meet as a committee-of-the-whole.

The function of special committees will be fact-finding, deliberative and advisory, rather than legislative or administrative. The committee will make ~~Committee~~ <sup>Committee</sup> recommendations ~~will be made~~ directly to the Board as a whole, which alone may take action. Committee meetings may be called by the Board chair, the committee chair or any committee member.

Committee-of-the-whole meetings, called "work sessions," may be held. Committee-of-the-whole meetings may be called by the Board chair or any ~~two~~ Board members.

All meetings of special committees and of committees-of-the-whole will follow ~~be publicly announced and~~ the Public Meetings Law. The Board or its committees may sit in an executive session to discuss matters when such session is required ~~or public will be permitted by law to attend~~.

All matters referred to a committee will be thoroughly investigated. A committee will not have the power to act for the Board except as the Board has specifically authorized, but will make recommendations to the Board. Committee recommendations and reports will become an official part of Board minutes.

A Board committee may appoint, ~~subject to Board approval,~~ advisory members from the staff, component school-district staff and students of the ESD with approval of the Board ~~or community~~. Advisory members will be instructed in the committee's functions and their status. Advisory ~~These~~ members may not be included in considering whether a quorum of the committee is present, nor may they vote on recommendations to be made to the Board. ~~Either~~ ~~However, either~~ an advisory member or an ex-officio member may present ~~in writing~~ a written minority report to the Board.

END OF POLICY

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### Legal Reference(s):

ORS 192.610 to -192.690

ORS 334.125

# Lane Education Service District

Code: BCF  
Adopted: 7/12/00  
Readopted: 10/23/01  
Orig. Code(s): BCF

## Advisory Committees to the Board

In an ongoing effort to increase communication with the public and to provide for community~~citizen~~ involvement, the Board may appoint advisory committees which include community members to consider matters of ESD-wide importance as the law requires or where special need exists.

When requested and approved by the Board, appointment of staff members, when appropriate, will be made by the superintendent.

All meetings of advisory committees shall follow the Public Meetings Law. The press may attend and report proceedings.

The Board will adopt guidelines for each committee as appropriate, which will include, but not be limited to, the following:

1. The committee's written charge which shall include, but not be limited to, a statement of purpose and responsibility;
2. The resources the Board will provide;
3. The length of time the committee is asked to serve and the approximate date(s) on which the Board wishes to receive the committee report(s).

Except as specifically provided by the Board, advisory committees will cease to function when their reports have been received by the Board or when the purposes for which they were established have been accomplished.

The Board may be represented on such advisory committees in an advisory capacity, with specific Board members appointed by the chair, but normally Board members will function as ex-officio members of the committees.

Additionally, ~~upon~~ ~~upon~~ petition of at least two component school districts, the Board shall establish a local advisory committee(s) to represent the interests~~interest~~ of ~~area~~ ~~specified area~~ within the petitioning district~~ESD~~. ~~The local committee(s). Committee composition and number of members, including process of selection and term of office will be determined by) shall advise the Board on matters of area-wide concern.~~

Recommendations of such committees will be given careful consideration by the Board. The Board's responsibility, however, cannot be delegated or surrendered to others; therefore, all recommendations of an advisory committee must be submitted to the Board for action and will ~~must~~ be recognized as advisory in nature.

All advisory committee meetings shall be considered open meetings and comply with Oregon's Public Meetings Law.

END OF POLICY

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**Legal Reference(s):**

[ORS 192.610](#)

[ORS 192.630](#)

[ORS 294.414](#)

[ORS 334.025](#)

[ORS 334.125](#)

[OAR 581-024-0300](#)

OR. DEP'T OF JUSTICE, OR. ATT'Y GENERAL'S MODEL PUBLIC CONTRACT RULES MANUAL.

# Lane Education Service District

Code: BCG  
Adopted: 7/27/93  
Readopted: 10/23/01  
Orig. Code(s): BCG

Delete

## Legal Counsel

*(Keep? It would not be necessary other than to inform.)*

The Board may appoint an attorney to advise and represent the district. If legal counsel is appointed, such appointment shall be reviewed annually.

~~The ESD's attorney will be the chief legal advisor for the ESD. The responsibilities include, but are not limited to, the following:~~

- ~~1. Be present as requested at meetings of the Board and its committees;~~
- ~~2. Advise the Board and its officials on legal matters when requested to do so;~~
- ~~3. Advise the Board and superintendent on points of law where the rights and liabilities of the ESD may be affected;~~
- ~~4. Prepare legislation to be enacted by and for the ESD;~~
- ~~5. Prosecute legal actions brought by the Board and defend legal actions brought against the Board;~~
- ~~6. Investigate and report on accident claims and other claims made against the ESD.~~

END OF POLICY

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### Legal Reference(s):

ORS 334.125

ORS 334.225


# Lane Education Service District

Code: BD/BDA  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01, 12/15/09; 10/15/16  
Orig. Code(s): BD/BDA

## Board Meetings

The Board has the authority to act only when a quorum is present at a duly called regular, special or emergency meeting. "Meeting" means the convening<sup>1</sup> of a quorum of the Board as the ESD's governing body to make a decision<sup>2</sup> or to deliberate<sup>3</sup> toward a decision on any matter. This includes meeting for the purpose of gathering information to serve as the basis for a subsequent decision or recommendation by the Board governing body, i.e. a work session. "Meeting" does not include any on-site inspection of any project or program or the attendance of members of the Board at any national, regional or state association to which the Board or its members belong.

The affirmative vote of the majority of members of the Board is required to transact any business.

All regular, special and emergency meetings of the Board will be open to the public except as provided by law. Access to and the ability to attend all meetings (excluding executive sessions) by telephone, video or other electronic or virtual means will be made available when reasonably possible. All meetings will be conducted in compliance with state and federal statutes. ~~For information how to give or submit public comment [it is outlined in Board policy BDDH - Public Comment at Board Meetings<sup>4</sup>] [and/or] [posted on the ESD's website].~~ <sup>See</sup> ~~]~~ 

All Board meetings, including Board retreats and work sessions, will be held within the ESD boundaries, except as allowed by law<sup>5</sup>. The Board may attend training sessions outside the ESD boundaries but cannot

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<sup>1</sup> "Convening" means: (a) Gathering in a physical location; (b) Using electronic, video or telephonic technology to be able to communicate contemporaneously among participants; (c) Using serial electronic written communications among participants; or (d) Using an intermediary to communicate among participants.

<sup>2</sup> "Decision" means any determination, action, vote or final disposition upon a motion, proposal, resolution, order, ordinance or measure on which a vote of a governing body is required, at any meeting at which a quorum is present.

<sup>3</sup> "Deliberation" means discussion or communication that is part of a decision-making process.

[<sup>4</sup> When telephone or other electronic means of communication is used during a meeting open to the public, the Board shall make at least one place available to the public where, or at least one electronic means by which, the public can listen during the meeting. At all meetings of the Board open to the public, the public will be provided an opportunity, to the extent reasonably possible, to access and attend the meeting by telephone, video or other electronic or virtual means. If in-person oral testimony (or public comment) is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit oral testimony during the meeting[, at the designated portion of the agenda,] by telephone, video or other electronic or other means. If in-person written testimony is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit written testimony including by email or other electronic means, so that the Board is able to consider the submitted testimony in a timely manner.]

<sup>5</sup> ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction if no deliberations toward a decision are involved.

deliberate or discuss ESD business.<sup>6</sup> No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, sexual orientation, gender identity<sup>7</sup>, age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including the news media which have requested notice~~those with disabilities~~, of the time and place for all Board meetings and of the principal subjects to be considered. The Board may consider additional subjects at a meeting, even if they were not included in the notice.

If requested to do so at least 48 hours before a meeting held in public, the Board shall make a good faith effort to provide an interpreter for hearing-impaired persons. If the meeting is being held upon less than 48 hours' notice and a request for an interpreter is made, the Board shall make a reasonable effort to have an interpreter present. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice. ~~Communications with all qualified individuals with disabilities shall be as effective as communications with others.~~

~~{<sup>8</sup>} If requested to do so at least [72] hours before a meeting held in public, the Board will make a reasonable effort to provide translation services.~~

All meetings held in public shall comply with the Oregon Indoor Clean Air Act ~~and the smoking provisions contained in the Public Meetings Law.~~

The possession of dangerous or deadly weapons and firearms, as defined in law and Board policy, is prohibited on ESD property.

#### 1. Regular, Special and Emergency Meetings

Generally, a regular Board meeting will be held each month. The regular meeting schedule will be established at the annual organizational meeting ~~in July~~ and may be changed by the Board with proper notice. The purpose of each regular monthly meeting will be to conduct the regular Board business.

*At the beginning of each fiscal year*

~~No later than the next regular meeting following~~ Each July 1, the Board will hold the annual organizational meeting to elect Board officers for the coming year and to establish the year's schedule of Board meetings. ~~In Board election years (odd numbered years), the first meeting will be held no later than July 31.~~

Special meetings can be convened by the Board chair, upon request of three Board members or by common consent of the Board at any time to discuss any topic. A special meeting may also be scheduled if less than a quorum is present at a meeting, ~~or~~ additional business still needs to be conducted at the ending time of a meeting, conducting business prior to the next regular meeting

<sup>6</sup>ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction as long as no deliberations toward a decision are involved.

<sup>7</sup>As defined in ORS 174.100.

<sup>8</sup> {ESDs are encouraged to evaluate translation needs and resources prior to adding this language. An ESD may decide that translating the agenda, minutes or other documents, or public comment is sufficient. }

would be advantageous to the ESD or other reasons. At least 24 hours' notice must be provided to all Board members, the news media, which have requested notice, and the general public for any special meeting.

Emergency meetings can be called by the Board in the case of an actual emergency upon appropriate notice under the circumstances. The minutes of the emergency meeting must describe the emergency. Only topics necessitated by the emergency may be discussed or acted upon at the emergency meeting.

## 2. Communication Outside of Board Meetings

Communications, to, by, and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing ESD business. This includes electronic, video or telephonic communications, serial electronic communications among participants and using an intermediary to communicate among participants. ~~communication. Electronic~~Serial communications among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Communications outside of a Board meeting ~~Electronic communications~~ may contain:

- a. Communications to, between or among members of a governing body that are:
  - (1) Purely factual or educational in nature and that convey no deliberation or decision on any matter that might reasonably come before the Board (including agendas and information concerning agenda items);
  - (2) Not related to any matter that, at any time, could reasonably be foreseen to come before the Board for deliberation and decision; or
  - (3) Nonsubstantive in nature, such as communication relating to scheduling, leaves of absence and other similar matters; or
- a. ~~Agenda item suggestions;~~
- b. ~~Reminders regarding meeting times, dates and places;~~
- c. ~~Board meeting agendas or information concerning agenda items;~~
- d. ~~One-way information from Board members or the superintendent to each Board member (e.g., an article on student achievement or to share a report on ESD progress on goals) so long as that information is also being made available to the public;~~
- b. Individual responses to questions posed by community members, subject to other limitations in Board policy.

[E-mails sent to other Board members will have the following notice:

*Important: Please do not reply or forward this communication if this communication constitutes a decision or deliberation toward a decision between and among a quorum of a governing body which could be considered a public meeting. Electronic communications on ESD business are governed by public meetings law.]*

## 3. Private or Social Meetings

Private or social meetings of a quorum of the Board for the purpose of making a decision or to deliberate toward a decision on any matter are prohibited by the Public Meetings Law.

4. Work Sessions

The Board may use regular or special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Work sessions will be conducted in accordance with the state law on public meetings, including notice and minutes. [The Board ~~may make~~ is discouraged from making] official decisions during a work session. [~~Generally, Boards do not take official action during work sessions, although there is no legal prohibition to do so.~~]

5. Executive Sessions

Executive sessions may be held as an agenda item during regular, special or emergency meetings for a reason permitted by law. (See Board policy BDC - Executive Sessions)

Complaints regarding public meetings laws can be filed with the Board in accordance with Board Policy KL – Public Complaints. The Board will respond and provide a copy of the complaint and response to the Oregon Government Ethics Commission within 21 days in accordance with state law.<sup>9</sup>

<sup>10</sup>  ~~}~~ **Mandatory Training**

Every member of the Board shall attend or view a training on public meetings law prepared or approved by the Oregon Government Ethics Commission (OGEC) at least once during the Board member's term of office and shall verify attendance in accordance with OGEC procedures.

END OF POLICY

**Legal Reference(s):**

ORS Chapter 192

ORS 334.100

ORS 433.835 - 433.875

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

OR. ATTY. GEN. Public Records and Meetings Manual.

<sup>9</sup> See House Bill 2805 (2023) Section 5(2) for requirements of the response.

<sup>10</sup> {This is required for Board members in ESDs with total expenditures for a fiscal year of \$1 million or more. This number will be reviewed by OGEC at least once every five years. If the ESD has total expenditures of less than \$1 million, this language can be kept, but "shall" should be replaced with "is encouraged to."}

# Lane Education Service District

Code: BD/BDA-AR  
Adopted: 9/28/93  
Revised/Readopted: 10/23/01; 8/26/03  
Revised/Reviewed:  
Orig. Code(s): BD/BDA-AR

## Regular Board Meeting Process Procedure

*(Does this reflect practice? Any changes?)*

In order to expedite Board business while providing adequate time for relevant discussion and reasoned decisions, the Lane ESD Board of Directors agrees to use the following processes as a guideline for regular Board meetings:

1. Executive sessions, when needed, will be scheduled, ~~as needed~~;
2. Regular meetings will be scheduled to start at 6 p.m. or whenever the executive session is completed, whichever is later;
3. Regular meetings will have a two-hour time limit from the time that the "Call to order" is provided by the Board chair and a quorum is in place, ready to act;
4. Regular meetings may be extended for a specific amount of time by consensus of the members present or a quorum of the Board (four votes in the affirmative);
5. The superintendent will continue to include traditional items in the consent agenda and will also include other items that seem routine and for which appropriate explanatory material is included;
6. Any Board member may remove an item from the consent agenda. A motion and majority vote is not required to remove an item from the consent agenda. If an item is removed from the consent agenda, it will be placed elsewhere on the agenda ~~at the discretion of the chair~~ at a time on the agenda determined by the chair;
- ~~7. A position will be provided for persons who are addressing the Board;~~
- ~~8.7. An opportunity for public comment may be provided;~~
- ~~9.8. Upon review of the materials prior to the meeting, Board members are encouraged to give advance notice by telephone or email, at least 24 hours in advance of a meeting to the Board secretary of questions or concerns which the staff may research in advance.~~

# Lane Education Service District

Code: BDB  
Adopted: 9/28/93  
Readopted: 10/23/01  
Orig. Code(s): BDB

## Special Meetings

*(Special meeting provisions are included in BD/BDA.)*

Special meetings shall be public except as provided by law and shall be called by the presiding officer or by a majority of the members of the Board. The superintendent shall notify each member and such newspaper, radio or television stations as have requested notice, of the date, time and place of each special meeting and the purpose for which it is called at least 24 hours prior to the meeting. In case of an actual emergency, a meeting may be held upon such notice as is appropriate to the circumstances but the minutes of such a meeting shall describe the emergency justifying less than 24 hours notice. The order of business shall be as follows unless altered by the chair or a majority of those present and voting:

1. Call to order;
2. Roll call;
3. Reading of notice of meeting;
4. Transaction of business for which meeting was called;
5. Adjournment.

END OF POLICY

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### Legal Reference(s):

ORS 192.640

ORS 334.100

OACE v. Salem Keizer School District 24J, 95 Or. App. 28 (1989); reconsideration denied, 95 Or. App. 6 (1989).

## Lane Education Service District

Code: BDC  
Adopted: 7/12/00  
Revised/Readopted: 10/23/01; 8/27/02; 10/15/16  
Orig. Code(s): BDC

### Executive Sessions

The Board may meet in executive session to discuss subjects allowed by statute but may not take final action.

~~An executive session may be convened by the Board chair, upon request of three Board members or by common consent of the Board for a purpose authorized under Oregon Revised Statute (ORS) 192.660, during a regular, special or emergency meeting. The presiding officer will announce the executive session by identifying the authorization under ORS 192.660 for holding such session and by noting the subject of the executive session.~~

An executive session may included as an agenda item of an existing meeting [in accordance with Board policy BDDC, Board Meeting Agenda] or held as its own meeting. Proper notice is required.

If open session is held prior to the executive session, the presiding officer will announce the executive session by identifying the authorization under Oregon Revised Statute (ORS) 192.660 for holding such session and by noting the subject of the executive session.

The Board may hold an executive session:

1. To consider the employment of a public officer, employee, staff member or individual agent.<sup>1</sup> (ORS 192.660(2)(a))
2. To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer<sup>2</sup>, employee, staff member or individual agent who does not request an open hearing. (ORS 192.660(2)(b))
3. To conduct deliberations with persons designated by the governing body to carry on labor negotiations. (ORS 192.660(2)(d))
4. To conduct deliberations with persons designated by the governing body to negotiate real property transactions. (ORS 192.660(2)(e))

<sup>1</sup> This provision does not apply to the filling of a vacancy in elective office or on any public committee, commission or other advisory group; or for the consideration of general employment policies. Prior to holding an executive session under ORS 192.660(2)(a), the Board must ensure:

- a. The vacancy has been advertised;
- b. Regular hiring procedures have been adopted;
- c. If hiring an officer, the public has had the opportunity to comment on the employment of the officer; and
- d. If hiring a chief executive officer, the Board has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.

<sup>2</sup> To determine whether the individual involved is considered a public officer, consult with legal counsel.

5. To consider information or records that are exempt by law from public inspection. (ORS 192.660(2)(f))
6. To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. (ORS 192.660(2)(h))
7. To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing. (ORS 192.660(2)(i))
8. To consider matters relating to school safety or a plan that responds to safety threats made toward a school. (ORS 192.660(2)(k))
9. To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces. (ORS 192.660(2)(o))
10. To consider matters relating to cyber security infrastructure and responses to cyber security threats. (ORS 192.660(2)(p))
- ~~11. To review the expulsion of a minor student from a public elementary or secondary school. (ORS 332.061(1)(a))~~
- ~~12.11. To discuss matters pertaining to or examination of the confidential medical records of a student, including that student's educational program. (ORS 332.061(1)(b))~~

Members of the press may attend executive sessions except those matters pertaining to:

1. Deliberations with persons designated by the Board to carry on labor negotiations; ~~and~~
- ~~2. Hearings on the expulsion of minor students; or examination of the confidential medical records of a student, including that student's educational program;~~
- 3.2. Current litigation or litigation likely to be filed if the member of the news media is a party to the litigation or is an employee, agent or contractor of a news media organization that is a party to the litigation.

~~If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including the student's confidential medical records and educational program; the discussion; and each Board member's vote on the issue.~~

Minutes shall be kept for all executive sessions.

Content discussed in executive sessions is confidential except as provided by law. Board members and the media are instructed not to disclose information obtained in executive session except when specifically authorized to do so or as required by law.

END OF POLICY

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**Legal Reference(s):**

ORS 192.660

ORS 332.045

ORS 332.061

8/30/23 | SL

Executive Sessions – BDC

2-3

OR. ATTY. GEN. Public Records and  
Meetings Manual.

Oregon Government Ethics  
Commission, Staff Advisory  
Opinion No. 22-106S

Attorney General  
Department of Justice  
1000 NE Oregon Street  
Portland, Oregon 97232  
503.388.3700  
www.oregon.gov/ogc

# Lane Education Service District

Code: BDD  
Adopted: 9/27/94  
Revised/Readopted: 10/23/01; 2/27/07  
Orig. Code(s): BDD

## Board Meeting Procedures

### 1. Quorum

A quorum will consist of the majority of the Board members. Appointed nonvoting advisory members shall not factor in the quorum requirements.

### 2. Vote Needed for Exercise of Powers

The affirmative vote of a majority of Board members will be necessary for exercising any of the Board's powers.

### 3. Board Member Voting

Each member's vote on all motions will be recorded in the minutes. Appointed advisory members shall be nonvoting are not voting members of the Board.

### 4. Abstaining Fromfrom Vote

If a Board member chooses to abstain from voting, and the abstention is due to a conflict of interest, the Board member will state the nature of the conflict of interest and such abstention will be recorded.

### 5. Parliamentary Procedure

Official Board business will be transacted by motion or resolution at duly called regular or special meetings.

Except as otherwise provided by state law and/or Board policy, the rules of parliamentary procedure comprised in *Robert's Rules of Order, Newly Revised*, "Procedure in Small Boards," as modified by the Board, will govern the Board in its deliberation. Modifications will include the following: Motions will all be seconded prior to consideration by the Board and motions to close or limit debate are acceptable.

The Board chair will decide all questions relative to points of order, subject to an appeal to the entire Board.

END OF POLICY

#### Legal Reference(s):

[ORS 192.650](#)

[ORS 244.120\(2\)](#)

[ORS 334.025](#)

[ORS 334.100](#)

[OAR 581-024-0290](#)

38 OR. ATTY. GEN. OP. 1995 (1978)

41 OR. ATTY. GEN. OP. 28 (1980)

# Lane Education Service District

Code: BDDA  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BDDA

## Notification of Board Meetings

*(Notice requirements and other content are included in BD/BDA.)*

The Board will give public notice reasonably calculated to give actual notice to interested persons, including those with disabilities, of the time and place for regular meetings and of the principal subjects to be considered.

Notices to individuals with disabilities shall be given in an appropriate form upon request and with appropriate advance notice. Auxiliary aids and services available to ensure equally effective communications with qualified individuals with disabilities may include large print, Braille, audio recordings and readers. Primary consideration will be given to the requests of the individual with a disability in the selection of appropriate auxiliary aids and services.

No special meeting will be held without at least 24 hours notice to the Board members and the general public except in cases of emergency.

In an emergency, a meeting may be held with notice as is appropriate under the circumstances, but minutes will explain the emergency situation.

Dates of regular Board meetings will be provided to ESD employees, interested members of the public and the news media.

END OF POLICY

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### Legal Reference(s):

ORS 192.610 - 192.690

Americans with Disabilities Act of 1990, 42 U.S.C. Sections 12101-12213; 29 CFR Part 1630 (2000); 28 CFR Part 35 (2000).

## Lane Education Service District

Code: BDDB/BDDC  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BDDB/BDDC



### Board Meeting Agenda

The Board chair and the superintendent will prepare an agenda for all regular meetings of the Board. Items of business may be suggested by any Board member, staff member, student or citizen of component school districts by notifying the ~~superintendent~~ <sup>or</sup> Board chair at least [five] working days prior to the meeting.

A consent agenda may be used by the Board for noncontroversial business. The consent agenda will consist of routine business that requires action but not necessarily discussion. These items may all be approved at the same time. A Board member may ask that any item be removed from the consent agenda. The removed item will then be placed on the regular agenda.

The consent agenda will be established following a general order established by the Board resolution. Opportunities for the audience to be heard may ~~will~~ be included on the agenda. The Board will follow the order of business set up by the agenda unless the order is altered by a consensus of the Board.

Items of business not on the agenda may be discussed and acted upon if the majority of the Board agrees to consider them.

The agenda, together with supporting materials, will be distributed by the ESD office or superintendent to Board members ~~at least three full working days~~ [Friday of the week] prior to the meeting. The agenda will be available to the press and to interested patrons through the superintendent's office at the same time it is available to the Board members. Copies of the agenda for the press and public will not contain any confidential information included in the Board members' packets.

A copy of the agenda will be posted [on the ESD website] ~~[in the staff room and distributed to the press and interested persons as requested on the day of the meeting]~~. Members of the public may request a copy of the agenda at the ESD central office.

~~All minutes shall be available to the public within a reasonable time after the meeting. Minutes will be identified as draft minutes until approved by the Board. Minutes are available in the staff room and ESD central office.~~

Commented [LF1]: This is in the minutes policy.

~~Visually impaired individuals will receive an agenda, any related supporting materials available to the general public and minutes in an appropriate alternative format upon request of at least 48 hours notice prior to and/or following a public meeting.~~

The ESD will ensure equally effective communications are provided to qualified persons with disabilities, upon request, as required by the Americans with Disabilities Act.

Appropriate auxiliary aids and services available to ensure equally effective communications with qualified individuals with disabilities may include, but are not limited to, qualified interpreters, assistive listening systems, note takers, large print, Braille materials, audio recordings and readers. Primary consideration will be given to the requests of the person ~~individual~~ with a disability in the selection of the appropriate auxiliary aids and/or service ~~services~~. Should the Board demonstrate such a request ~~requests~~ would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burden, ~~an burdens~~ alternate, equally effective communications will be used ~~provided~~.

Auxiliary aids and services for persons/individuals with disabilities will be available at no charge to the individual.

END OF POLICY

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**Legal Reference(s):**

ORS 192.630

ORS 192.640

ORS 334.100

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2012); 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).

Americans with Disabilities Act Amendments Act of 2008.

# Lane Education Service District

Code: BDDG/BDDK  
Adopted: 7/12/00  
Readopted: 10/23/01; 8/27/02  
Orig. Code(s): BDDG/BDDK

★ Required to post minutes?  
What is new regarding law?

## Minutes of Board Meetings

The Board secretary will take written minutes of all Board meetings. The written minutes will be a true reflection of the matters discussed at the meeting and the views of the participants. The minutes will include, but not be limited to, the following information:

1. All members of the Board who were present;
2. All motions, proposals, resolutions, orders and measures proposed and their disposition;
3. The results of all votes and the vote of each member by name;
4. The substance of any discussion on any matter;
5. Any other information required by law.

Minutes of executive sessions will be kept in accordance with the requirements of Oregon Public Meetings Law with essentially the same level of detail as for public sessions. If disclosure of material in the executive session minutes would be inconsistent with the purpose for which executive session was held under Oregon Revised Statute (ORS) 192.660, the material may be withheld from disclosure.

~~The public, patrons of Lane ESD and staff members may receive, upon request, copies of approved current minutes at the administration office. However, minutes need not be approved by the Board prior to being available to the public.~~

All minutes shall be available to the public within a reasonable time. The public and patrons of the ESD may receive, upon request, copies of minutes through the ~~ESD central office~~. A copy of the minutes of each regular and special Board meeting as they are drafted for approval may be distributed.

The ESD will maintain a hard copy<sup>1</sup> of the meeting minutes and make them available to staff and other interested patrons ~~an updated copy of the meeting minutes.~~

~~If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including a student's confidential medical records and educational program; the discussion; and each Board member's vote on the issue.~~

END OF POLICY

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### Legal Reference(s):

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<sup>1</sup> Oregon Administrative Rule 166-400-0010(9)

ORS 192.610 - 192.710

ORS 334.100

Letter Opinion, Office of the OR Attorney General (Nov. 20, 1970).

# Lane Education Service District

Code: BDDH  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01; 12/06/17  
Orig. Code(s): BDDH

## Public Comment at Board Meetings (Version 1)

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites ESD community members to attend Board meetings to become acquainted with the program and operation of the ESD. Members of the public also are encouraged to share their ideas and opinions with the Board when appropriate.

It is the intent of the Board to ensure communications with individuals with disabilities are as effective as communications with others. Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings. Primary consideration will be given to requests of qualified individuals with disabilities in selecting appropriate auxiliary aids<sup>1</sup> and services.

Auxiliary aids and services for persons with disabilities will be available at no charge to the individual. All auxiliary aids and/or service requests must be made with appropriate advance notice. Should the Board demonstrate such requests would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burdens, an alternative, equally effective means of communication will be used.

### Audience

During a session of a Board meeting open to the public, members of the public may be invited to present comments during the designated portion of the agenda. At the discretion of the Board chair, further public comment may be allowed.

### Request for an Item on the Agenda

A member of the public may request the superintendent consider placing an item on the agenda of a regular Board meeting. This request should be made in writing and presented to the superintendent for consideration at least ten working days prior to the scheduled meeting.

### Procedures for Public Comment at Meetings

The Board will establish procedures for public comment in open meetings. The purpose of these procedures will be to inform the public how to effectively participate in Board meetings for the best interests of the individual, the ESD and the patrons. The information will be easily accessible and available to all patrons attending a public Board meeting.

1. Discussion or presentation concerning a published agenda item is limited to its designated place on the agenda, unless otherwise authorized by the Board chair.

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<sup>1</sup> Auxiliary aids may include, but are not limited to, such services and devices as qualified interpreters, assistive listening systems, note takers, readers, taped texts, Brailled materials and large print.



# Lane Education Service District

Code: BDDH  
Adopted:  
Orig. Code(s): BDDH

## Public Comment at Board Meetings

(Version 2)

{House Bill 2560 (2021) goes into effect on January 1, 2022, and requires that ESDs provide the same opportunity for public comment to those attending virtually as is provided to those attending in person. We recommend that ESDs review current public comment practices and adopt policy language that meets the law and the desired ESD practice.}

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites ESD community members to attend Board meetings to become acquainted with the program and operation of the ESD. The public has a right to attend public meetings held in open session, and may be invited to share comments, ideas and opinions with the Board during designated times on the agenda. The Board may conduct a meeting without public comment.

Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings and submit written comments to the Board. Individuals requesting assistance, aids or accommodations are encouraged to notify the ESD at least 48 hours prior to the Board meeting with the request, consistent with Board policy BD/BDA – Board Meetings.

### Procedures for Oral Public Comment

The Board establishes the following procedures for public comment at Board meetings held in open session. The information will be accessible and available to all patrons accessing or attending such a Board meeting.

1. Public comment is limited to its designated place on the agenda and while time allows.
2. ~~{A person wishing to provide public comment, if an opportunity is provided by the Board during a meeting open to the public, will sign in on the public comment sheet provided, complete and submit the Intent to Speak card to the Board secretary, submit their name electronically, do so as directed} prior to the Board meeting.<sup>1</sup> A request to give public comment in-person or electronically does not guarantee time will be available.~~
3. A person speaking during the public comment portion of the meeting ~~may~~ {comment on a topic not on the published agenda} ~~{may comment only on agenda items}.~~
4. A person speaking during the public comment portion of the meeting should state their name[, whether they are a resident of the ESD,] and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.
5. A person giving public comment is limited to an established time limit of ~~{three} minutes~~. Statements should be brief and concise. ~~{The Board chair has discretion to waive time limits or extend the overall time allotted for public comment. Additional time will be allocated in a fair and~~

<sup>1</sup> When in-person attendees are allowed to provide oral comment, virtual attendees will be afforded the same opportunity.

equitable manner.} [Time limits will be determined based on the number of commenters and the amount of time available for public comment.] If a person has more comments than time allows or is unable to comment due to time constraints, the person is encouraged to submit additional written comments to the Board through the ESD office as directed.

6. Inquiries from the public during the designated portion of the agenda will not generally be responded to immediately by the Board chair, and may be referred to the superintendent for reply at a later date. The Board will not respond to inquiries that are expected to be addressed during another designated portion of the agenda.]

~~[The Board will not hear public comment at Board work sessions.]~~

~~[Topics raised during the public comment portion may be considered for inclusion as agenda items at future Board meetings.]~~

### **Procedures for Written Comment**

Members of the public may submit written comments or materials to the Board at any time at the ESD office, by mail or by email to [insert email address]. Materials or comments submitted at least [72 hours] in advance of a Board meeting will be provided to the Board before the Board meeting[, but will not be read at the Board meeting]. Written materials or comments submitted may not warrant action by the Board.

### **Comments Regarding Staff Members**

A person speaking during the designated portion of the agenda for public comment may offer objective criticism of ESD operations and programs. The Board will not hear comments regarding any individual ESD staff member. The Board chair will direct the visitor to the [procedures in Board policy KL - Public Complaints] [published complaint procedures] for consideration of a legitimate complaint involving a staff member. [Any association contract governing the employee's rights will be followed.] A commendation involving a staff member should be sent to the superintendent[, who will forward it to the [employee, a supervisor and the Board]].

END OF POLICY

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#### **Legal Reference(s):**

ORS 165.535

ORS 192.610 - 192.690

ORS 165.540

ORS 334.100

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

*Baca v. Moreno Valley Unified Sch. Dist.*, 936 F. Supp. 719 (C.D. Cal. 1996).

*Leventhal v. Vista Unified Sch. Dist.*, 973 F. Supp. 951 (S.D. Cal. 1997).

Oregon House Bill 2560 (2021).

# Lane Education Service District

Code: BDDH-AR  
Revised/Reviewed: 11/07/17  
Orig. Code(s): BDDH-AR

## ~~Public Comment at Board Meetings~~ Intent to Speak - Public Comment

The Board requests that a public comment add information or a perspective that has not already been mentioned previously, and that the patron refrains from repeating a similar point.

~~To make a comment or present a topic during public comment, if the opportunity is available on the Board agenda, please complete the Intent to Speak card and submit it to the Board secretary prior to the start of the meeting. An individual that has submitted an Intent to Speak card and has been invited to speak by the Board chair, will be allowed three minutes.~~

~~Any person, who is invited by the Board chair to speak to the Board during a meeting, should state his/her name and address and, if speaking for an organization, the name of the organization. A spokesperson should be designated to represent a group with a common purpose.~~

~~Please keep in mind that reference to a specific employee or group of employees, is prohibited as follows:~~

~~Board policy BDDH – Public Comment at Board Meetings:~~

~~“Comments Regarding Staff Members – Speakers may offer objective criticism of ESD operations and programs. The Board will not hear comments regarding any individual ESD staff member. The Board chair will direct the visitor to the procedures in Board policy KL – Public Complaints for Board consideration of a complaints involving a staff member. The association contract governing the employee’s rights will be followed. A commendation involving a staff member should be sent to the superintendent, who will forward it to the staff member, his/her supervisor and the Board.”~~

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### INTENT TO SPEAK

If a time for public comment is designated on a portion of the meeting agenda, a person providing public comment will be allowed three minutes. Signing up to provide public comment does not guarantee time will be available.

~~The Board welcomes your input. To provide in-person public comment please~~ Please submit this completed card to the Board secretary prior the start of the meeting. To submit public comment electronically, submit your name electronically to [email] prior to start of the board meeting.

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Name of organization (if applicable): \_\_\_\_\_

Address: \_\_\_\_\_

Email (optional): \_\_\_\_\_

Topic or comment to be presented (brief description): \_\_\_\_\_

A complaint brought before the Board shall be referred to the proper school authorities. A complaint shall be processed in accordance with Board policy KL - Public Complaints and KL-AR - Public Complaints Procedure. A hearing conducted by before the Board regarding personnel may shall take place in an executive session.

**The Board requests that a topic or comment is limited to three minutes or less.**

# Lane Education Service District

Code: BDE  
Adopted: 6/22/93  
Readopted: 10/23/01  
Orig. Code(s): BDE

## Public Hearings

*(The ESD could choose to keep this; not required to have policy; follow the law, e.g., budget committee, policy, best practices for community forums.)*

The Board will hold public hearings as required by law and will follow the appropriate procedures.

The Board will establish procedures for other hearings as may be required by the Board to ascertain the ideas and opinions of the community on items of interest or to facilitate the orderly resolution of questions or concerns of the Board or community.

END OF POLICY

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### Legal Reference(s):

ORS 192.610 - 192.690

# Lane Education Service District

Code: BE  
Adopted: 9/28/93  
Readopted: 10/23/01  
Orig. Code(s): BE

## School Board Work Sessions

*(See policy BD/BDA)*

The Board may schedule special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Topics for discussion and study will be announced publicly. Work sessions will be conducted in accordance with the state law on public meetings.

END OF POLICY

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### Legal Reference(s):

ORS 192.610 - 192.710

ORS 334.100

# Lane Education Service District

Code:  
Adopted:

BF

★ Why do we need this  
if we have BFC  
Redundant?

## Policy Development

The Board has the authority and responsibility to establish policy. The Board accepts the definition of policy set forth by the National School Boards Association:

Board policies are statements which set forth the purposes and prescribe in general terms the organization and program of a district. They create a framework within which the superintendent and staff can discharge their assigned duties with positive direction. They tell what is wanted.

The formulation and adoption of policies, recorded in writing, will constitute the basic method by which the Board will exercise its leadership in the operation of the ESD.

The policies shall be consistent with Oregon Revised Statutes, Oregon Administrative Rules and all federal laws and regulations.

The basic responsibility for initiating, reviewing and recommending new policies or policy modification will rest with the superintendent. New policies or changes in existing policy may be proposed by any Board member, group or organization, staff member, parent, student or other member of the ESD to the superintendent for the Board to consider. The superintendent, in developing these policies, may be guided by the recommendations of the staff and may seek input from component district staff or ESD patrons during the preparation and subsequent review of policy statements. Advice from legal counsel may be appropriate. The superintendent will furnish necessary background information to the Board.

The final authority and responsibility for Board policy lies with the Board.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

# Lane Education Service District

Code: BFC  
Adopted: 7/27/93  
Readopted: 10/23/01  
Orig. Code(s): BFC

## Adoption and Revision of Policies (Version 1)

The Board shall exercise its rule-making power by adopting policies consistent with the Oregon Revised Statutes, Oregon Administrative Rules or opinions of a court of competent authority, for its own governance and for the organization and operation of Lane ESD. The Board accepts the definition of policy set forth by the National School Boards Association:

School Board policies are statements which set forth the purposes and prescribe in general terms the organization and program of a school system. They create a framework within which the superintendent and his/her staff can discharge their assigned duties with positive direction. They tell what is wanted.

Such policies may be adopted, amended or repealed at any Board meeting provided that the proposed adoption, amendment or repeal shall have been proposed at a previous Board meeting and, once proposed, shall have remained on the agenda of each succeeding meeting until approved or rejected and except that the Board may adopt, amend or repeal policies at any meeting of the Board in the event of an actual emergency, as determined at the sole discretion of the Board. Additionally, when in the best interests of the district immediate adoption of a proposed policy is necessary, the Board may adopt such policy at the first meeting in which it is presented.

Policies shall be adopted, amended or repealed by the affirmative vote of four or more Board members.

Policies and amendments adopted by the Board will be attached to, and made a part of, the minutes of the meeting at which they are adopted and also will be included in the ESD's policy manual.

The Board shall communicate its position on matters of public policy and shall interact with the community, other governmental bodies and agencies and the media through the spokesperson designated by the Board.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

# Lane Education Service District

Code:  
Adopted:

BFC

*A Proposed AR  
describing our Policy Review  
procedure*

## Adoption and Revision of Policies (Version 2)

Adopting new policies and changing or repealing existing policies is the Board's responsibility. Policy will be adopted and amended or repealed only by the affirmative vote of a majority of the Board members. Such action will be scheduled on the agenda of a regular or special meeting.

Proposed policies or policy changes and repeal of existing policies will be presented in writing for consideration by the Board.

To permit time for studying all new policies or amendments to policies and to provide an opportunity for interested parties to react, proposed policies or amendments will be presented as a Board agenda item in the following sequence:

1. First reading of a proposed policy (or policies): This is an information item and no action is required by the Board. A first reading announces that a new policy, a revision of an existing policy or consideration to rescind a policy, is being considered by the Board. Comments, questions, concerns and recommended edits should be forwarded to the superintendent for consideration prior to the meeting in which the policy is recommended for second reading and/or adoption. If a Board member wishes to discuss a proposed policy or administrative regulation listed as an information item, the policy must be moved to the agenda for discussion with a [consensus] [majority vote] of the Board. Any organization which represents employees of the ESD shall be furnished a copy of personnel policies and revisions as they are made.
2. Second reading/Adoption of a proposed policy (or policies): This is an action by the Board and may be placed on the consent agenda. Any revisions to a policy from the first reading will not require the policy go through an additional reading, except as the Board determines that the revision(s) need(s) further study and an additional reading would be advantageous.

When, in the best interest of the ESD, immediate adoption of a proposed policy is necessary, the Board may adopt such policy at the first meeting in which it is presented.

Policies and amendments adopted by the Board will be attached to, and made a part of the minutes of the meeting at which they are adopted and also will be included in the ESD's board policy manual.

END OF POLICY

Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

# Lane Education Service District

Code: BFCA  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BFCA

## ~~Administrative Rules~~ Administrative Regulations

Administrative regulations~~rules~~ are detailed directions governing the operation of the Lane ESD.

The superintendent is authorized to formulate such administrative regulations~~rules~~ appropriate for the implementation of policies adopted by the Board and necessary for the consistent operation of the ESD. Such administrative ~~rules~~-regulations shall be binding on the employees of Lane ESD and the students in the classrooms of the ESD until modified or repealed.

~~All new or amended administrative rules will become effective on the day after approved by the superintendent unless an alternative effective date is specified.~~ When approved by the superintendent, administrative regulations~~rules~~ shall be distributed to staff and other individuals, as appropriate.

The superintendent will ~~make~~-submit administrative ~~rules~~-regulations ~~available~~ to the Board. The Board may review any administrative regulation~~rule~~ and may direct its revision if, in the Board's judgment, such administrative regulation~~rule~~ is not consistent with adopted board policies.

END OF POLICY

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### Legal Reference(s):

[ORS 334.125\(7\)](#)

[OAR 581-024-0240](#)

[OAR 581-024-0245](#)

# Lane Education Service District

Code: BFD  
Adopted: 7/12/00  
Revised/Readopted: 10/23/01  
Orig. Code(s): BFD

## Board Policy Implementation

### Effective Date of Policies

All new or amended policies will become effective on the day after adoption by the Board, unless a specific date is included in the motion for adoption.

### Policy Implementation

The superintendent and administrative staff will implement board policies. The superintendent may formulate administrative regulations and procedures to assist policy implementation.

It will be the Board's duty to evaluate the effectiveness of the policy and the effectiveness of the administration's implementation of the policy.

### Policy Dissemination

The written board policies that govern Lane ESD will be maintained in a policy manual to be updated by ESD staff as new policies are developed or existing policies are revised or repealed.

Each Board member will be informed how to access the provided with a current board policy manual.

~~Policy manuals will be maintained by the ESD and accessible to staff and the public during regular office hours, as appropriate. The Board's policy manual will be considered a public record and will be open for inspection at the ESD central office. A summary of personnel policies, as found in the Employee Guide, shall be provided to all employees.~~

Each ESD employee will be notified of the existence and availability of personnel policies. A

The ESD shall make a copy of the Board's policy manual available to the public and ESD employees. ~~A summary of personnel policies, as found in the [Employee Guide] [Staff Handbook], shall be accessible by all employees.~~ ~~The Board's policy manual will be considered a public record and will be open for inspection at the ESD office during regular office hours.~~ omit?

~~The superintendent will provide channels for disseminating appropriate policies to the community.~~

END OF POLICY

### Legal Reference(s):

[ORS 192.410\(4\)](#)  
[ORS 334.125\(7\)](#)

[OAR 581-024-0240](#)  
[OAR 581-024-0245](#)

# Lane Education Service District

Code: BFE  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BFE

## Administration in the Absence of Policy

In cases where action must be taken within Lane ESD and the Board has not provided ~~consistent, written~~ policy to guide administrative action, the superintendent will have the power to act ~~provided that such~~ ~~action shall be reported to the Board at the next meeting following such action.~~ Such actions shall be reported to the Board at the next regular meeting.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

# Lane Education Service District

Code: BFF  
Adopted: 9/28/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BFF

## Suspension of Policies

In the event of emergency or special circumstances, the operation of any single policy, section or sections of Board policy, including those governing its own operational procedures, may be temporarily suspended<sup>1</sup> by a majority of the Board members at any regular, ~~or~~ special or emergency meeting. This suspension, however, does not apply to any section of Board policy that may be established by law or contract.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

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<sup>1</sup> Be sure to establish a time limit for the suspension, e.g., This policy is suspended for [...].

# Lane Education Service District

Code: BFG/BFGA  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BFG/BFGA

## ~~Policy Review and Evaluation/Manual Accuracy Check~~

~~To In an effort to keep its written policies current and relevant so they may be consistently used as a basis for Board action and administrative decision, the Board will continually review and update its board policies. The Board will evaluate the implementation execution and effect results of such its policies. It will rely on Lane ESD staff, students and community to provide evidence of the adopted policies' effects. The superintendent has continuing responsibility to alert the Board of all policies that may need revision if there has been a change in the law or educational policy.~~

~~The Board directs the superintendent to recall policy and administrative rules manuals periodically as needed for purposes of administrative updating and Board review.~~

END OF POLICY

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### Legal Reference(s):

ORS 334.125 (7)

OAR 581-024-0240

# Lane Education Service District

Code: BG  
Adopted: 6/22/93  
Readopted: 10/23/01; 7/08/08  
Orig. Code(s): BG

## Board-Staff Communications

The Board desires to maintain open channels of communication between itself and the ESD staff. The basic line of communication will, ~~however~~, be through the superintendent.

### Staff Communications to the Board

All formal communications or reports to the Board, or any Board committee, from ~~administration, teachers or other~~ staff members will be submitted through the superintendent. This procedure will not be construed as denying the right of any employee to address the Board about issues which are neither part of an active administrative procedure, ~~regulation~~ nor disruptive to the operation of Lane ESD. In addition, this procedure does not restrict protected labor relations communications of bargaining unit members. Staff members are invited to Board meetings, which provide an opportunity to observe the Board's deliberations on matters of ESD operation ~~staff concern~~.

### Board Communications to Staff

All official Board communications, policies and directives of staff interest and concern will be communicated to staff members through the superintendent. The superintendent will provide appropriate communication to keep staff fully informed of the Board's policies, priorities, ~~concerns~~ and actions.

### Visits to Sites

Visits by Board members will be conducted only under Board authorization and with full knowledge of staff, including the superintendent and other supervisors. Site visits by Board members will be regarded as informal expressions of interest in ESD programs ~~program affairs~~ and not as "inspections" or visits for supervisory or administrative purposes. ~~Official visits by Board members will be carried on only under Board authorization and with the full knowledge of staff, including the superintendent, administrators and other supervisors.~~

END OF POLICY

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#### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0245

Anderson v. Central Point Sch. Dist., 746 F.2d 505 (9th Cir. 1984).

Connick v. Myers, 461 U.S. 138 (1983).


Lebanon Education Association/OEA v. Lebanon Community School District, 22 PECBR 323 (2008).

# Lane Education Service District

Code: BH/BHA  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01; 8/27/02  
Orig. Code(s): BH/BHA

## Orientation of New Board Members

The Board and designated ~~A new member is to be given the Board's and staff's fullest measure of courtesy and cooperation. Board and~~ staff will make every effort to assist the new member to become fully informed about the Board's functions, policies, procedures and issues. In the interim between election and assuming office or following an appointment, the new Board member(s) will be assisted in the following ways:

1. The newly elected or appointed Board member will be given materials related to ~~on~~ the role of a Board ~~an ESD board~~ member;
2. The newly elected or appointed Board member will be invited to attend Board meetings to observe the operation of the Board until they assume office ~~but will not be a voting member~~;
3. The newly elected or appointed Board member will be given a copy of Board policies, Board priorities, any long-range plans and the ~~Lane ESD-adopted~~ ESD budget;
4. The members of the Board will serve as mentors to a newly elected Board members;
5. The superintendent will supply material pertinent to meetings and will explain its content;
6. The newly elected or appointed ~~incoming~~ member will be invited to meet with the superintendent ~~and other administrative personnel, by arrangement with the superintendent,~~ to discuss services ~~they~~ perform for the ESD;
7.  The newly elected or appointed Board member will be encouraged to attend the ~~Summer Board Conference and the board training conferences planned~~ <sup>training opportunities</sup> sponsored by the Oregon School Boards Association; ] omit see BHA  
*subject to budget limitation*
8. The newly ~~Newly~~ elected or appointed Board member ~~members~~ will receive all materials, reports and communications normally sent to Board members.

END OF POLICY

### Legal Reference(s):

ORS 334.125(7)

# Lane Education Service District

Code: BHB  
Adopted: 7/27/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BHB

## Board Member Development

The complexity of Board membership demands opportunities for development, study and training for Board members. The Board places a high priority on the importance of a planned and continuing program of professional Board development for its members.

In order to develop leadership capabilities, become informed about current issues in education, and improve their skills as members of a policy-making body, Board members will participate, ~~to the best of their ability,~~ in opportunities for professional development that may include, but not be limited to, the following:

1. In-service ~~Board development~~ activities planned by the Board and by the administration for staff members, as appropriate;
2. Participation in conferences, workshops, ~~and~~ conventions and training held by state and national school boards associations and other educational organizations;
3. Subscriptions to publications addressing Board member related topics ~~concerns~~.

~~[Recognizing the need for continuing training and development of its members, the Board encourages its members to take advantage of professional development opportunities. Such opportunities may include, but are not limited to, in-state conferences sponsored by the Oregon School Boards Association and national conferences sponsored by NSBA or AESA.]~~ To control both the investment of time and funds necessary to implement this policy, the Board establishes these principles and procedures for its guidance:

1. The superintendent will inform Board members, ~~in a timely manner,~~ of upcoming conferences, conventions, ~~and~~ workshops and training. The Board will decide which ~~meetings~~ appear to be most likely to produce the greatest benefit to the Board and the ESD.;

Attendance at such conferences shall be approved by formal action of the Board. Discussion should be placed on the agenda early enough to enable registration and transportation arrangements to be made in a timely manner if attendance is approved. Board members shall be reimbursed for approved expenses incurred in attendance.;

The superintendent's staff will register Board members for approved conferences and, upon request, will make travel arrangements to and from the conference and arrange for lodging during the conference.;

2. Funds for participation at such professional development will be included in the ESD budget. ~~meetings may be budgeted.~~ When funds are limited, the Board will designate which members ~~will would be most appropriate to~~ participate at a given meeting or training.;

3. If authorized by the Board to attend, ~~and reimbursement is approved by the entire Board~~, Board members will be reimbursed, upon request, for reasonable and necessary expenses actually incurred.;
4. When a conference, convention or workshop is not attended by the full Board, those who do participate will ~~be requested to~~ share, by means of written or oral reports, information, recommendations and materials acquired at the meeting.

END OF POLICY

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**Legal Reference(s):**

ORS 334.100

ORS 334.125(7)

# Lane Education Service District

Code: BHD  
Adopted: 2/24/09  
Orig. Code(s): BHD

Review  
2/24/09

## Board Member Compensation and Expense Reimbursement

No Board member will receive any compensation for services other than reimbursement for approved expenses actually incurred on ESD business. Such expenses may include the cost of attendance at meetings, conferences or visitations when such attendance has been approved by the Board.

Reimbursement procedures established by the ESD for staff will also apply to Board members travelling on board-approved ESD business.

When ~~Board members may be reimbursed, when~~ paid admission is required of the ~~general public~~, Board members may be reimbursed for attending ESD events and other activities ~~when as part of their attendance is consistent with board responsibilities and being informed about~~ ESD operations. The ESD will establish accounting procedures consistent with this policy.

END OF POLICY

### Legal Reference(s):

ORS 244.020

ORS 244.040

ORS 332.018(3)

OR. GOV'T STANDARDS AND PRACTICES COMM'N, STAFF OPINION 02S-015 (May 20, 2002).

OR. GOV'T STANDARDS AND PRACTICES COMM'N, STAFF OPINION 03S-015 (Sept. 11, 2003).

# Lane Education Service District

Code: BHD-AR  
Adopted: 9/27/94  
Revised/Readopted: 10/23/01  
Orig. Code(s): BHD-AR

## Board Member Expense Reimbursement Procedures

*(This is going to come up during discussion of DLC-AR and changes to BHD. Board members generally should follow the same rules as staff.)*

Board members and nonvoting advisory members will be reimbursed in accordance with the following guidelines:

1. Local and in-state mileage reimbursement shall be based on IRS guidelines;
2. Travel reimbursement for out-of-state conferences will be based upon the cost of coach rate air carrier with confirmed reservation at time of registration;
3. The following approved guidelines for reimbursement of other expenses shall apply:
  - a. Covered expenses include lodging, meals and related expenses. Alcoholic beverages are not claimable;
  - b. Receipts for authorized expenses are required for lodging, meals and common carrier travel. Incidental expenses such as telephone calls, taxi cab fares and tips for hotel service may be reimbursed on the basis of written confirmation by the Board member.

Oregon School Boards Association

www.osba.org

1-800-578-6722

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**From:** Leslie Fisher <lfisher@osba.org>  
**Sent:** Monday, February 24, 2025 8:51 AM  
**To:** Spencer Lewis <slewis@osba.org>  
**Subject:** Lane ESD policy BHDA

Hi Spencer,

If you have a few minutes, take a look at BHDA in p:\wrk-mbr\laneesd\ab. I have it slated for delete.

I think this policy puts the ESD in a situation that could involve discrimination but also a benefit to the employee that is a taxable benefit, with no mention of it being a taxable benefit.

It was written in 2002 before the ethics law revisions in 2007, but I suppose board members from 2002 are no longer board members, so the current board members could benefit from the decision on compensation without a conflict.

Can you offer additional insight that I am missing?

Thank you!

Leslie Fisher  
(she/her/hers)  
Policy Specialist  
Oregon School Boards Association  
1201 Court St NE Ste 400  
Salem OR 97301  
Work Cell: 971-707-3562  
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www.osba.org

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**IMPORTANT NOTICE: The policy department staff are working remote and are available via telephone, email and videoconferencing. Thank you.**

---

**Tony Scurto** <tscurto@lesd.k12.or.us>  
To: Leslie Fisher <lfisher@osba.org>

Mon, Feb 24, 2025 at 4:00 PM

Leslie,



Tony Scurto &lt;tscurto@lesd.k12.or.us&gt;

---

**Fw: Lane ESD policy BHDA**

2 messages

**Leslie Fisher** <lfisher@osba.org>

Mon, Feb 24, 2025 at 3:57 PM

To: Tony Scurto &lt;tscurto@lesd.k12.or.us&gt;

Hi Tony,

I wanted to share Spencer's other comments regarding BHDA.

Please let me know how else I can help.

Leslie Fisher

(she/her/hers)

Policy Specialist

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**IMPORTANT NOTICE: The policy department staff are working remote and are available via telephone, email and videoconferencing. Thank you.****From:** Spencer Lewis <slewis@osba.org>**Sent:** Monday, February 24, 2025 3:37 PM**To:** Leslie Fisher <lfisher@osba.org>**Subject:** Re: Lane ESD policy BHDA

I agree that they should delete it. A few reasons:

- There is often PACE coverage;
- There are laws regarding paying for legal counsel;
- There could be ethics violations (board voting to pay for legal counsel for board members);
- This could end up being very costly;
- Unclear who determines counsel will be provided;
- The conflict language is confusing-- they seem to shift between attorney conflicts (representing opposing parties) and board member conflicts (ethics commission).

I can provide additional explanation on these if needed.

Spencer Lewis

(he/him/his)

Director of Policy Services

# Lane Education Service District

Code: BHDA  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01; 8/27/02  
Orig. Code(s): BHDA

*Ask Leslie Fisher  
the why? ✓*

## Compensation for Legal Fees for Board Members and Employees

It is the policy of Lane Education Service District that employees and Board members should have adequate legal representation in any suit or action or administrative proceeding, when the complaint against such employee or Board member arises out of one or more good faith actions taken on behalf of the ESD within the scope of his/her assignment.

The ESD will not provide for the costs of legal representation for an employee or Board member who is guilty of intentional misconduct, malfeasance in office or willful or wanton neglect of duty.

Except in situations where there is a potential or actual conflict of interest between the Board and the Board member or employee, Board members and employees will be provided representation by the ESD's general legal counsel at the ESD's expense.

In the event of a potential or actual conflict of interest (i.e., duty of the Board or ESD to advocate on behalf of one employee or Board member that would result in a duty to oppose another employee or Board member), the ESD shall compensate the employee or Board member's choice of legal counsel. Compensation of independent legal counsel shall be at a rate no greater than that currently charged by the ESD's legal counsel in his/her independent practice.

When an employee or Board member seeks permission to hire independent legal counsel under this policy, the superintendent, when warranted by the interests of the ESD, in consultation with the ESD's legal counsel, may declare that a conflict of interest exists subject to a final determination by the Board at its next meeting.

END OF POLICY

---

### Legal Reference(s):

[ORS 244.020](#) (15)  
[ORS 244.040](#) (1)(a)

[ORS 334.100](#) (3)  
[ORS 334.240](#)

Oregon Government Standards and Practices Commission Advisory Opinion 93A-1007 (November 18, 1993).

# Lane Education Service District

Code: BHE  
Adopted: 9/28/93  
Readopted: 10/23/01  
Orig. Code(s): BHE

## Board Member Liability Insurance

The ~~ESD~~Board will purchase liability insurance and errors-and-omissions insurance to protect its school board members individually and collectively from claims made against them as a result of official~~lawful~~ Board actions taken in the course of official duties.

END OF POLICY

---

### Legal Reference(s):

ORS 30.260 to -30.300

ORS 334.125

# Lane Education Service District

Code: BI  
Adopted: 6/22/93  
Readopted: 10/23/01  
Orig. Code(s): BI

## School-Board Legislative Program

(Version 1)

*(is this current practice? There is an alternate version of this policy – see version 2)*

Lane Education Service District will be involved in the legislative and rule-making processes of state and federal government. An advocacy position for cost effective, cooperative educational services will be maintained. Activities of Congress, the state legislature, legislative interim committees and rule-making administrative agencies which have an impact for the ESD and its services to component districts will be identified, analyzed and monitored.

END OF POLICY

---

### Legal Reference(s):

[ORS.334.125\(7\)](#)

# Lane Education Service District

Code:  
Adopted:

BI

## Board Legislative Program (Version 2)

The Board will represent the ESD's interests in legislative action to promote the interests of educational service districts, component school districts and the welfare of public education in the state of Oregon or will direct those interests to be represented through the superintendent or designee.

The Board will periodically study, discuss and weigh the merits of pending legislation for the purpose of determining its official position through Board action.

Board members, individually or as members of professional organizations, will not seek to represent any other positions on legislative matters unless it is made clear that such representation is not the official stand of the ESD.

END OF POLICY

---

### Legal Reference(s):

ORS 334.125(7)

# Lane Education Service District

Code: BJ/BJA  
Adopted: 6/22/93  
Readopted: 10/23/01  
Orig. Code(s): BJ/BJA

## ~~School~~ Board Memberships

The Board [may] ~~will~~ maintain memberships in the national and state school boards associations and may take an active part in the activities of these groups.

It may also maintain ~~institutional~~ memberships in other educational organizations that the superintendent and Board find to be of benefit to members and Lane ESD personnel. (OAE SD)

The materials and benefits of ~~institutional~~ memberships will be distributed and used to the best advantage of the Board and the staff.

END OF POLICY

---

### Legal Reference(s):

ORS 334.125

# Lane Education Service District

Code: BK  
Adopted: 6/22/93  
Revised/Readopted: 10/23/01  
Orig. Code(s): BK

## Evaluation of ~~School~~ Board Operational Procedures

*(This policy is usually a placeholder for evaluating the effectiveness of the board, not the effectiveness of any ESD program.)*

~~[In order to appraise the effectiveness of its programs and its progress toward the educational goals of Lane ESD, the Board shall annually evaluate the conduct of the educational program and the operation of the business of the district.]~~

*(How about this language? Merging the intent of the old language and adds new?)*

The Board will plan an <sup>regular</sup> ~~annual~~ evaluation of its function as a Board. This evaluation may be broadly based on relationships and activities or may focus on a particular activity or area.

Working with the superintendent, the Board chair and an ad hoc Board committee appointed by the chair may develop the evaluation plan. The Board may hire a consultant to assist with the evaluation.

The Board may include an appraisal of the effectiveness of its program and progress toward established goals.

END OF POLICY

---

### Legal Reference(s):

[ORS 334.125\(7\)](#)

# Lane Education Service District

Code: BKA  
Adopted: 7/27/93  
Readopted: 10/23/01  
Orig. Code(s): BKA

Arle Lerke Fiala  
to why?



## Review of Contracted Service Providers

The Board recognizes that the interests of Lane ESD will be served by conducting a regular review of the services received from professional consultants. Such consultants include legal counsel, auditor, labor relations consultant, the agent for employee benefits programs and the agent for property/casualty insurance programs.

The Board believes that a continuing evaluation of the work of these service providers is desirable and that a formal review should occur every three years.

The continuing evaluation will include, at a minimum, an annual report by the superintendent to the Board of the work accomplished by each of the professional service providers.

The superintendent will, at the July meeting of the Board each year, identify which vendors are or will be due for the formal review during the ensuing fiscal year and at that time recommend a calendar and process for the review.

The formal review will include a review and adoption by the Board of the standards for the position. It may also incorporate a competitive selection process including a request for proposals from selected vendors, a review of the proposals and formal action by the Board to name the vendor. In making this decision, the Board recognizes that criteria for selection of a professional consultant includes the quality as well as the cost of the services.

In order to implement this policy, the Board directs the superintendent to prepare administrative rules to assure that this policy is carried out.

END OF POLICY

---

### Legal Reference(s):

ORS 334.125 (7)

# Lane Education Service District

Code: BKA-AR  
Adopted: 6/27/93  
Readopted: 10/23/01  
Orig. Code(s): BKA-AR

## Process for Review of Service Providers

In accordance with Lane ESD policy, the following process will be followed to review services provided by individuals or agencies:

### 1. Administrative Review

- a. Each personal services contract covered by this rule will be reviewed by the superintendent and staff annually. The Board will be provided a written summary of the review at its July meeting;
- b. As part of the review, the superintendent will include recommendations regarding which vendors are due for a formal review during the fiscal year and the timelines and format to be followed;
- c. For providers of the various ESD insurance programs, this will include a review of the risk management policy (in Section E) by the risk management committee.

### 2. Formal Review

- a. The Board agrees it shall formally review all contracts every three years. The timelines for the Board to complete the formal process shall be established at the time it commences the review process. Upon conclusion of the review, the Board shall determine a course of action which may include:
  - (1) Continuance of the contract based on administrative review and recommendations;
  - (2) Request for proposals from qualified agencies and/or individuals, followed by an interview and formal election by the Board;
  - (3) The elimination of an outside provider and the assignment of the responsibilities to a staff member(s).
- b. The decision shall be based upon the qualifications of the parties, their ability to provide the services as well as their record for providing such services and the needs of the ESD for those services.
- c. The ESD recognizes certain services, such as those of an auditor, must be provided by an independent contractor.



Tony Scurto &lt;tscurto@lesd.k12.or.us&gt;

---

## Some questions about policies in Section B

---

Leslie Fisher <lfisher@osba.org>  
To: Tony Scurto <tscurto@lesd.k12.or.us>

Mon, Feb 24, 2025 at 8:18 AM

Hi Tony,

Sorry that I neglected to add some comments on those. These policies are not represented by OSBA samples. Below are some questions/comments.

BJA, BKA-AR: Review to make sure the policy and AR still reflect current practice. If you think the board will desire to keep them, I can send some edits to clarify some wording. Generally, the board can act on these actions without having policy. There is some proposed wording in policy DIE - Audits for the board to review the auditor contract since the auditor is a required finance function. OSBA just does not have policy on similar actions for other selected providers and the related contracts.

BHDA. Is this a negotiated item for employees? And does the policy align with current budget appropriations and practice? This policy is from 2002, does the ESD's current legal counsel contract stipulate the representation identified in the policy? If you think the board may keep, let me know and I can send some comments/questions on the policy with some other edits.

Leslie Fisher  
(she/her/hers)  
Policy Specialist  
Oregon School Boards Association  
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Salem OR 97301  
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**IMPORTANT NOTICE: The policy department staff are working remote and are available via telephone, email and videoconferencing. Thank you.**

---

**From:** Tony Scurto <tscurto@lesd.k12.or.us>  
**Sent:** Friday, February 21, 2025 10:46 AM  
**To:** Leslie Fisher <lfisher@osba.org>  
**Subject:** Some questions about policies in Section B

[Quoted text hidden]



# Lane ESD, Lane County JDEP



## 2025-27 Integrated Application Presentation to Governing Board

# Contents

---

- Purpose of Presentation
- Background & Context
- Planning Team
- Plan Inputs
- Plan Overview
- What's Next

# Purpose for Presentation

---

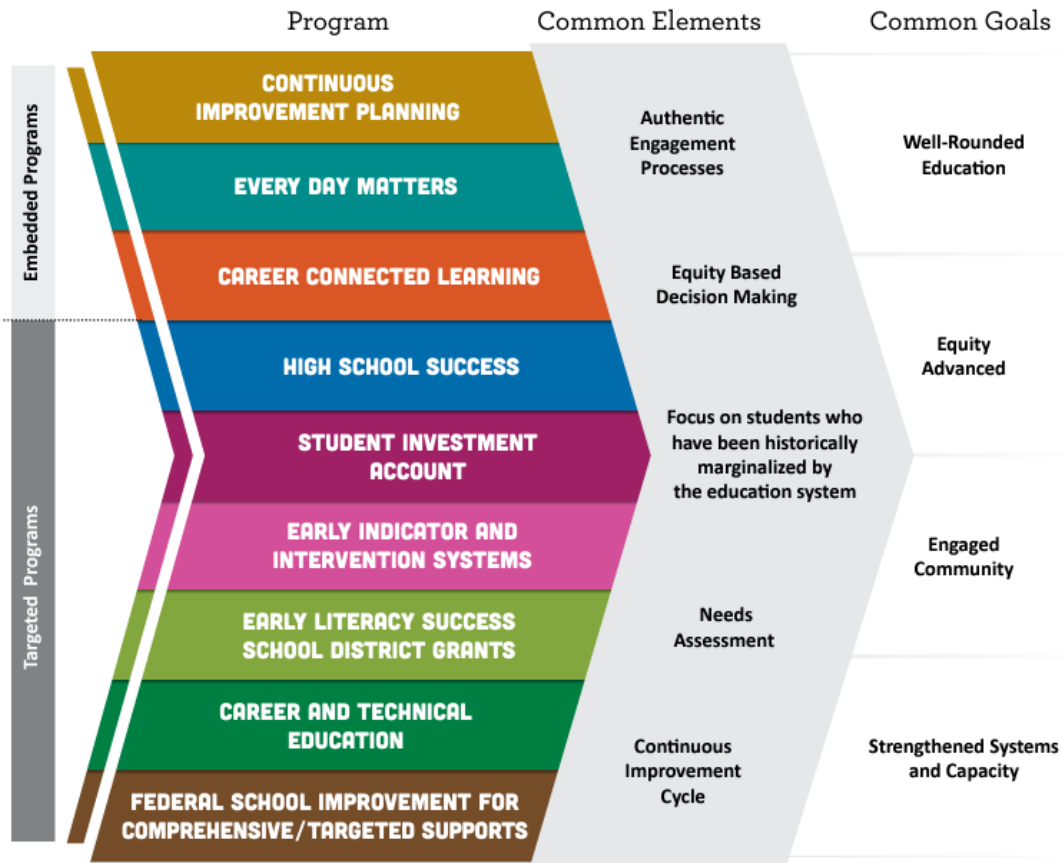
- To share what was prioritized in the plan given the range of inputs
- To explain how the plan was developed
- To hear additional feedback on the plan now that it has been developed
- To introduce our plan, engage, and seek board approval



# Background

- Integration effort was responsive to requests from educational leaders and state legislators
- Combined processes for community engagement, needs assessment, planning, budgeting and evaluation for nine programs
- Designed to reduce burden and redundancies and improve the framework by which progress can be measured over time

# Aligned Programs & Common Goals



# Summary of Program Purpose

*Centering supports from kindergarten readiness through college & career and especially for students who have experienced disparities.*

**High School Success (HSS)** - Systems to improve graduation rates and college/career readiness.

**Student Investment Account (SIA)** - To meet students' mental health, behavioral needs and increase academic achievement/reduce disparities for student focal groups.

# Meet our Planning Team Members

---

**Annie Galaxy**

**Molly Gillett**

**Sara Preinitz**

**Patti Robb, Lane County Youth Services**

**Matthew Sterner, Lane County Youth Services**

# Required Planning Processes

---

- Use of an Equity Lens
- Community Engagement
- Comprehensive Needs Assessment
- Potential Impact on Focal Students
- Development of a four-year plan with clear Outcomes, Strategies, and Activities
- The existing plan to review and revise
- Recommendations from the Quality Education Model (QEM)
- Recommendations from Statewide Student Success Act Plans

# Equity Lens, Tool(s) & Decision Making

How does this decision change historical and current inequitable practices and outcomes?

What equitable outcomes do we want to achieve? What are the barriers to achieving these equitable outcomes and how do we remove them?

In what ways are we creating a sense of belonging and community? Do students feel beloved, connected, valued, and confident being their authentic selves and how do we know?



## EQUITY LENS

### Lane ESD Equity Questions

Equity lens questions are used to ensure that we dismantle systems of oppression and rebuild equitable systems. We ask ourselves these questions throughout the decision-making process. The lens interrupts bias and the impact of unintended consequences by understanding the lived experiences and perspectives of the diverse communities we serve. The Equity Lens is a tool to help us analyze our actions and processes to ensure equitable outcomes for Lane County students.

1. Do we have a shared vision and ownership of the equity lens? Have we ensured that everyone clearly understands the importance of the equity lens and how it is used?
2. How does the decision we are making change historical and current inequitable practices and outcomes?
3. What is the organization's goal with this decision? How does it align with our vision, mission, and values?
4. Are the voices of diverse members of the community part of the decision-making process? Who is being included and who are we leaving out?
5. In what ways are we creating a sense of belonging and community. Do students feel beloved, connected, valued, and confident being their authentic selves and how do we know?
6. What systems of racism and oppression might exist within this situation and how will we change them?
7. What equitable outcomes do we want to achieve? What are the barriers to achieving these equitable outcomes and how do we remove them?
8. Who might this decision impact positively and who does it impact negatively? How do we change the conditions so that we don't have any negative impacts?
9. What data are we collecting to ensure that we are on track with our intended goals and outcomes?
10. What does the collected data tell us? What questions do we need to ask ourselves? And are there adjustments we need to make based on the information collected?

### Guiding Principles

1. We will use the Equity Lens to guide all the work at the Lane ESD and with our community partners.
2. To be equity leaders and ensure equitable outcomes for students in Lane County, all ESD staff will receive professional development around the historical oppression, racism, and current marginalization of people of color, people with unique and diverse abilities and other underserved populations in Oregon and our country as well as training to use the Equity Lens.
3. We will collaborate and support each other in achieving the vision and mission. Our success is measured by our overall impact on equitable outcomes for students in Lane County.
4. We will create a structure to hear student voices and use these students' input to guide the work of the strategic plan and decisions made by Lane ESD.
5. Our strategic plan will utilize accessible and inclusive language. It will be translated into multiple languages and use multimedia to reach all our students, parents, guardians, caregivers, and community members.
6. We are accountable for the vision, mission, achieving our goals, and for reporting our progress toward defined outcomes to our community.

# Community Engagement Highlights

---

**Community Engagement Partner Monthly Meetings –**

**Local District SPED teams**

**Reengagement Teams**

**School Resource Officers and Risk Teams**

**Lane County Youth Services Juvenile Counselors, Detention Staff**

**LESD Teachers, Alternative Education Teachers**

**Identified Barriers to High School Completion**

**Prioritized removing barriers**

# Needs Assessment Highlights

---

Lack of alignment of services available to students county wide

Data sharing

- Delays in receiving student files

- Missing and outdated information

- Incomplete transcripts

Teachers are not trained to evaluate transcripts

Students have identified missing credits and report as losing momentum toward completion, hopelessness

# These priorities emerged:

Focus groups

Expulsion

Completion

Alternative School

Reengagement Opportunities

School to Prison Pipeline Professional Learning

Data Collection and Reporting – What story is being told?

# Our intended outcomes are:

Upon leaving the JDEP program, students will reconnect with an educational program that aligns with their path toward high school completion.

They will be able to articulate their credit needs and learn to evaluate their own progress – double check our work!

# SB 1522, 2022

***Senate Bill 1522 (2022) Requirement: In Oregon, students who complete coursework while enrolled in Juvenile Detention Education Programs (JDEP) must be acknowledged and credits earned must be accepted by Oregon school districts.***

**Lane County Juvenile Detention Education Program (JDEP) Re-Entry Notification**




Date: \_\_\_\_\_

This JDEP Re-Entry notification for \_\_\_\_\_ (DOB: \_\_\_\_\_) was sent to:

JC/PO: \_\_\_\_\_ County: \_\_\_\_\_ Student JJS#: \_\_\_\_\_

Current School Personnel: \_\_\_\_\_ Title: \_\_\_\_\_ School: \_\_\_\_\_ SSID#: \_\_\_\_\_

This student entered the Lane County JDEP program on \_\_\_\_\_ and exited on \_\_\_\_\_

After exiting from juvenile detention:

enrollment in another school/institution was *not* known at the time of sending notification.

the student was transferred to \_\_\_\_\_ as of \_\_\_\_\_.

School credits earned while attending Lane County JDEP:			Senate Bill 1522 (2022) Requirement: In Oregon, students who complete coursework while enrolled in Juvenile Detention Education Programs (JDEP) must be acknowledged and credits earned must be accepted by Oregon school districts. Enacted through SB 1522, this requirement creates greater access for students to continue coursework while enrolled, ensuring they continue to make progress toward graduation requirements. The credits earned are sent to the last school attended. Please check your student's transcript to ensure that these credits were applied.
COURSE TITLE	CREDIT EARNED	GRADE EARNED	
<input type="checkbox"/> The student was not enrolled long enough to earn credits.			

<p><b>Certificates completed</b> while attending Lane County JDEP (if awarded, certificate will be attached):</p> <p><input type="checkbox"/> Food Handler's Certificate</p> <p><input type="checkbox"/> Driver's Permit</p> <p><input type="checkbox"/> GED</p> <p><input type="checkbox"/> The student did not earn any skill certificates.</p>	<p><b>GED &amp; GED Prep Usernames/Passwords:</b></p> <p><input type="checkbox"/> Aztec - GED Prep (aztecsoftware.com/ged)</p> <p>_____ / password</p> <p><input type="checkbox"/> GED (ged.com)</p> <p>_____ / password</p> <p><input type="checkbox"/> The student did not use these programs.</p>
---	--

<p>The student was presented with the following <b>academic &amp; career program information</b> while attending Lane County JDEP:</p> <p><input type="checkbox"/> MLK Education Center (Shellye Reynoso – shellye.reynoso@lanecountyor.gov)</p> <p><input type="checkbox"/> Wellsprings Friends School (info@wellspringsfriends.org)</p> <p><input type="checkbox"/> Looking Glass Community Services (admin@lookingglass.us)</p> <p><input type="checkbox"/> Armed Forces</p> <p><input type="checkbox"/> Northwest Youth Corps (info@nwyouthcorps.org)</p> <p><input type="checkbox"/> Network Charter School (Hayden Wolford –hayden@networkcharterschool.net)</p> <p><input type="checkbox"/> The student was not enrolled/present during the time of presentations.</p>	<p>Notes:</p>
---	---------------

## These key strategies will help us achieve our intended outcomes:

Receive and organize student cumulative files

Contact previous schools to ensure appropriate transcription of completed coursework and special education eligibilities, etc.

Complete recommendations for transcription of coursework completed during JDEP enrollment

Follow up with receiving district to ensure transcription and transition – help student articulate their intended path and connect with appropriate services

# Key Investment: Add School Counselor to Support Students

Activity ID #	Outcome and Strategy	Activity	HSS Activity Category	SIA Allowable Use Category	Object Code	FTE 25-26	HSS Activity Budget 25-26	SIA Activity Budget 25-26	Total Activity Budget 2025-26 (autosum)	FTE 26-27	HSS Activity Budget 26-27	SIA Activity Budget 26-27	Total Activity Budget 2026-27 (autosum)	2025-27 Biennium Activity Budget
<b>Total Allocation</b>							\$7,009.32	\$41,666.03	\$48,675.35		\$7,295.41	\$43,366.69	\$50,662.10	\$99,337.45
<b>Unbudgeted (Autocalculate)</b>							\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Budgeted Amounts (Autosum)</b>							\$7,009.32	\$41,666.03	\$48,675.35		\$7,295.41	\$43,366.69	\$50,662.10	\$99,337.45
1	A1	Add School Counselor/School Social Worker to Support Students	DP STA	H&S	111	0.30	\$3,995.00	\$23,749.64	\$27,744.64	0.30	\$4,158.00	\$24,719.02	\$28,877.02	\$56,621.66
1	A1	Add School Counselor/School Social Worker to Support Students	DP STA	H&S	2XX	0.00	\$2,863.85	\$15,833.09	\$18,496.94	0.00	\$2,772.64	\$16,479.34	\$19,251.98	\$37,748.92
1	A1	Add School Counselor/School Social Worker to Support Students	DP STA	H&S	690	0.00	\$350.47	\$2,083.30	\$2,433.77	0.00	\$364.77	\$2,168.33	\$2,533.10	\$4,966.87

# Our Plan – Sharing FTE

This investment in .4 FTE for a school counselor at JDEP also benefits the Lane School program.

Lane School also needs counseling support, and we have allocated .6 FTE in the budget for this position.

It's much easier to recruit a well qualified candidate at 1.0!

# How the State Understands Success

There are distinct performance measures used in the monitoring and evaluation process for implementation under this integrated guidance:

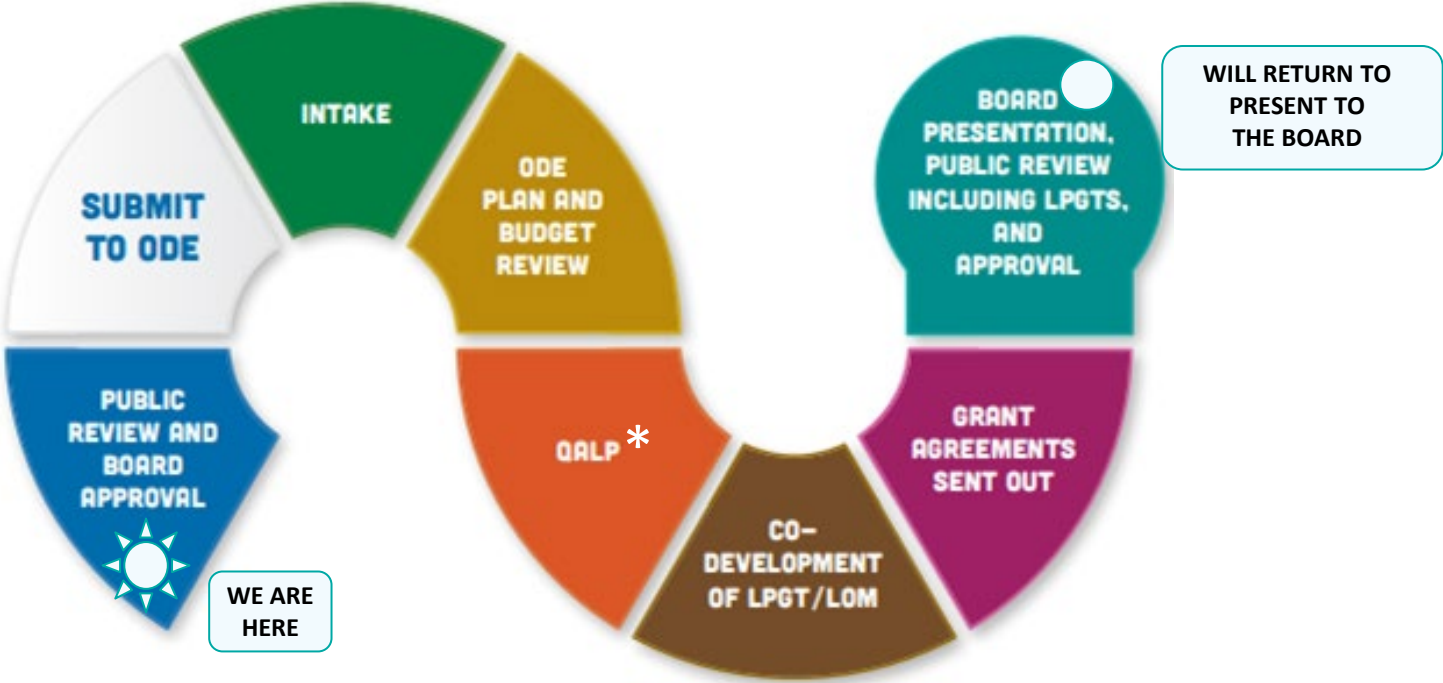
1. High School Success Eligibility Requirements
3. Federal School Improvement Accountability Data
4. Longitudinal Performance Growth Targets (LPGTs)
5. Local Optional Metrics (LOMs)
6. Progress Markers

# How we understand success

Our students will have transcripts that accurately reflect the work they've mastered during their high school career

Our students will articulate their path toward high school completion

# What Happens Next?



# Questions & Comments

---

Lane Education Service District

Table of Contents

Policy Committee Recommendation

Section C: General Administration



Administration Goals and Objectives.....	Delete	<u>CA/CAA</u>
Superintendent.....	Adopt Changes	<u>CB</u>
Qualifications and Duties of the Superintendent.....	Not Adopt	<u>CBA</u>
Superintendent's Duty to Report.....	Delete	<u>CBAA</u>
Recruitment and Appointment of the Superintendent.....	Adopt Changes	<u>CBB</u>
Superintendent's Contract.....	Adopt Changes (w/ edits)	<u>CBC/CBD</u>
Superintendent's Continuing Professional Development.....	Delete	<u>CBE</u>
Superintendent's Consulting Activities.....	Delete	<u>CBF</u>
Evaluation of the Superintendent.....	Adopt changes	<u>CBG</u>
Administrative Organization.....	Adopt changes	<u>CC</u>
Administrative Organization.....	Chart will be updated	<u>CC-AR</u>
Line and Staff Relations.....	Adopt changes	<u>CCB</u>
Hiring Licensed Administrators.....	Optional	<u>CCC</u>
Administrative Contracts.....	Optional	<u>CCD</u>
Evaluation of Administrators.....	Optional	<u>CCG</u>
Discipline, Suspension and Dismissal.....	Adopt change	<u>CCGA</u>
Discipline, Suspension and Dismissal.....	Delete	<u>CCGA-AR</u>
Special Programs Administration.....	No change	<u>CG</u>
Policy Implementation.....	Adopt changes	<u>CH</u>
Administrative Regulations.....	Adopt changes (w/ edit)	<u>CHA/CHB/CHC</u>
Handbooks.....	Adopt changes	<u>CHCA</u>
Administration in the Absence of Policy.....	Adopt changes	<u>CHD</u>
Temporary Administrative Arrangements.....	Adopt changes	<u>CI</u>
Designation of Acting Superintendent.....	Delete	<u>CI-AR</u>
Consultants to the Administrative Staff.....	Delete	<u>CK</u>
Administrative Reports.....	Delete	<u>CL</u>
Layoff and Recall for Administrators.....	Adopt (edit)	<u>CPA</u>
Layoff and Recall for Administrators.....		<u>CPA-AR</u>

The following symbol is used on some policies:

\*\* As used in this policy, the term parent includes legal guardian or person in a parental relationship. The status and duties of a legal guardian are defined in ORS 125.005(4) and 125.300-125.325. The determination of whether an individual is acting in a parental relationship, for purposes of determining residency, depends on the evaluation of the factors listed in ORS 419B.373. The determination for other purposes depends on evaluation of those factors and a power of attorney executed pursuant to ORS 109.056. For special education students, parent also includes a surrogate parent, an adult student

to whom rights have transferred and foster parent as defined in OAR 581-015-2000.

# Lane Education Service District

Code: CA/CAA  
Adopted: 7/27/93  
Readopted: 1/22/02  
Orig. Code(s): CA/CAA

## Administration Goals and Objectives

*(Goals are usually established more regularly. Consider whether this policy is still needed considering best practices.)*

The purpose of administration in the Lane Education Service District is to:

1. Assist the State Board of Education through contract in providing state-level services and support of state laws and state minimum standards;
2. Provide professional educational facilities and services including participation with component districts in the identification and prioritizing of instructional and support service needs and the development of plans and procedures for implementing, modifying and terminating such services;
3. Assist component districts in the delivery of instructional and support services that help create and foster an environment in which students can learn effectively;
4. Implement policy as adopted by the Board including recommendation for new and revised policy based on the needs of the ESD and the requirements of law;
5. Carry out such other duties and services as mandated by law.

Major ESD administration goals will be to:

1. Recommend identified instructional and support service goals for Board adoption and service delivery planning;
2. Direct an annual review of district operations to include but not be limited to the assessment and evaluation of all resolution services;
3. Implement the management function so as to ensure the best and most effective learning programs through achieving such subgoals as:
  - a. Providing leadership in current educational developments;
  - b. Supporting staff development necessary for establishing and operating learning programs that meet learner needs;
  - c. Coordinating cooperative efforts for improving learning programs, facilities, equipment and materials; and
  - d. Providing opportunities for staff, students, parents and others to access the decision-making process.
4. Effectively manage the ESD's various facilities, funds and programs;

5. Provide professional advice and counsel to the Board and to any committees established by Board action.

END OF POLICY

**Legal Reference(s):**

ORS 332.107  
ORS 332.505

ORS 332.515

OAR 581-022-1720

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# Lane Education Service District

Code: CB  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CB

## ~~ESD-Superintendent/Control Responsibility~~

The superintendent<sup>1</sup> is designated as the ESD's chief executive officer. Under the Board's direction, the superintendent exercises general supervision of all ESD programs, services and personnel. The superintendent is responsible for managing the ESD under the Board's policies and is accountable to the Board for that management. The Board may not direct the superintendent to take any action that conflicts with a local, state or federal law<sup>2</sup> that applies to education service districts or take an adverse employment action against the superintendent for complying with such laws.

~~As chief executive officer, designated by the Board, the superintendent shall have the authority and responsibility to administer Lane Education Service District except where the law designates that responsibility to others. The superintendent may issue administrative rules, consistent with state statute and policies of the Board, which shall be binding on the employees and on students enrolled in programs of the ESD.~~

The superintendent may delegate to other ESD personnel any powers and duties imposed upon the superintendent by Board policies or by vote of the Board. Delegation of power or duty, ~~however,~~ will not relieve the superintendent of responsibility for action taken under such delegation.

~~Each employee of the ESD shall be under the general direction of the superintendent. Staff members shall be immediately responsible to the administrator(s) or supervisor(s) under whom they work as indicated on the organizational chart.~~

END OF POLICY

### Legal Reference(s):

ORS 334.125(5)  
ORS 334.225

OAR 581-024-0240  
OAR 581-024-0245

OAR 584-005-0005(51)

<sup>1</sup> The term "superintendent" includes an interim superintendent.

<sup>2</sup> "Local, state or federal law" means a local, state or federal directive having the force of law, including an ordinance, a city or county resolution, a statute, a court decision, an administrative rule or regulation, an order issued in compliance with ORS Chapter 183, an executive order or any other directive, declaration or statement that is issued in compliance with the law as having the force of law and that is issued by a local government as defined in ORS 174.116, the state government as defined in ORS 174.111 or the federal government.

# Lane Education Service District

Code:  
Adopted:

CBA

## Qualifications and Duties of the Superintendent

*{OSBA recommends that boards review this sample to determine what works best for the ESD. While many of the provisions in this policy are rooted in law, they are not required to be included in this policy; the ESD has discretion of what to include here. OSBA recommends the board review the superintendent's contract and evaluation materials to ensure there are no inconsistencies or contradictions.}*

The Board requires the superintendent be a strong educational leader who has the following professional experience and training:

1. A current license that qualifies the individual to serve as superintendent of the ESD;
2. A master's degree or higher in the field of education, preferably in educational administration;
3. Successful teaching experience at the elementary or secondary school level;
4. Service as a superintendent or administrative experience in the central administration of a school system or ESD.

In lieu of the experience and training requirements above, the Board may consider as a candidate for its superintendent's position an individual who meets alternative licensure requirements. The Board may take steps to assist an individual for such a license.

The superintendent will have the following personal and professional qualities:

1. Success in leadership roles with staff, community and professional peers;
2. Ability to communicate effectively, both orally and in writing;
3. Scholarship, intelligence and excellent ability to plan and organize;
4. Training, experience and success in personnel selection, evaluation and development;
5. Knowledge of curriculum development, implementation and evaluation;
6. Knowledge of business and support service systems which facilitate planning, control and accountability;
7. Experience in administering collective bargaining agreements;
8. Ability to motivate other administrators and significantly involve them in the decision-making process;
9. Strong management skills; and the desire and ability to motivate and innovate, taking advantage of the ESD's strengths.

### General Functions

4/22/21 | SL

Qualifications and Duties of the Superintendent – CBA

1. The superintendent is the chief executive officer of the ESD and, under the direction of the Board, is responsible for control and operation of the ESD and for implementing the decisions and policies of the Board.
2. The superintendent has the authority to formulate and delegate duties and responsibilities to subordinate administrative personnel. The delegation of such duties and responsibilities, however, will not relieve the superintendent of responsibility for the action taken under such delegation.

### Specific Functions

The superintendent will have the duty and authority to perform the following specific functions:

1. Review data regularly and lead the ESD in enacting equitable changes to improve educational outcomes for every student;
2. Serve as educational leader to the Board, staff and community;
3. Act as the ESD's chief administrative officer;
4. Serve as ESD clerk, performing such duties as required by law or by the Board;
5. Schedule meeting places, prepare an agenda and record minutes for all Board meetings and other committees authorized by the Board; <sup>{1}</sup>
6. Attend all regular and special meetings of the Board, except when excused;
7. Serve as executive officer of the budget committee and prepare an educational plan that is the basis for formulating the ESD's budget;
8. Administer adopted Board policies;
9. Regularly review adopted Board policies and make recommendations for needed changes;
10. Advise, inform and make recommendations to the Board on matters of policy and other required action(s), and inform the Board on all phases of ESD operation;
11. Provide an ongoing program of communication to and from component districts, the community, staff and Board concerning ESD programs and services;
12. Assess trends and changing procedures in salary negotiations and assist the Board in collective bargaining and salary consultation with ESD employee groups;
13. Serve as a member of the Board's salary consultation and negotiations teams, and make recommendations to the Board on all issues;

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<sup>{1}</sup> Review policy BDDC to ensure consistency.

14. Direct the implementation and administration of all agreements resulting from the consultation or negotiation process;
15. Develop and file a complete list of position descriptions, with job descriptions within each classification for all classes of personnel, review and change those descriptions as needed or directed by the Board;
16. Formulate and recommend for Board adoption such personnel policies as may be necessary for efficient functioning of the ESD staff;
17. Make rules and reasonable regulations to govern routine matters and see that such rules and regulations are communicated to employees concerned;
18. Resolve problems of operations and settle disputes referred through administrative channels;
19. Work with staff organizations and committees in the development of sound personnel practices and procedures and provide for their implementation;
20. Assume responsibility for the development, maintenance and operation of a constructive program of in-service, training and education for all ESD employees. For this responsibility, the superintendent may employ lecturers, grant temporary leave from work, approve reimbursement for extension or college courses and develop professional library facilities as required, subject to Board approval;
21. Recommend to the Board the appointment, renewal, contract extension, contract non-renewal, contract non-extension or dismissal of licensed ESD employees in accordance with state law, Board policy and the employee's collective bargaining agreement, as applicable;
22. Appoint, promote, demote or discharge classified and nonrepresented employees as provided by state law, Board policy, collective bargaining agreements and meet and confer agreements, as applicable;
23. Assign or transfer all ESD employees in accordance with state law, Board policy and the employee's collective bargaining agreement, as applicable;
24. Evaluate the performance of all ESD administrative personnel in accordance with state law and Board policy, and make recommendations for those positions to the Board before March 15 of each year;
25. Evaluate the performance of licensed, classified and other personnel in accordance with state law, Board policy and the employee's collective bargaining agreement, as applicable;
26. Maintain a continuous inventory of all ESD property, furniture, material and supplies;
27. Recommend plans for repairs to ESD property and for new construction and see that all plans adopted by the Board are properly executed;
28. Establish procedures to involve teachers, administrators, supervisory personnel and representatives from component districts and other citizens in the preparation and selection of courses of study and other instructional materials;

29. Recommend instructional materials, instructional supplies and equipment to be purchased by the ESD;
30. Direct the preparation of the budget, prepare the budget message for presentation to the budget committee, supervise the administration of all fiscal policies of the ESD and serve as custodian of all ESD funds;
31. Develop and recommend to the Board long-range plans for programs and services and financial resources that are consistent with population trends, ESD goals and component district needs;
32. Direct the ESD in its relationships with federal, state and local government agencies;
33. Attend local, state and national meetings, conferences and workshops as deemed beneficial to the interests of the ESD;
34. Visit, as may be required, all ESD sites as a regular part of a schedule and institute and carry out such regulations as may be necessary to attain their efficient operation;
35. In cases of matters not specifically covered by Board policies, take appropriate action and report such action to the Board no later than the next regular Board meeting;
36. Have other powers and duties as may be approved by the Board, and as may be necessary to fulfill the functions of the office of superintendent.

END OF POLICY

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**Legal Reference(s):**

ORS 334.125  
ORS 334.225  
ORS 342.121  
ORS 342.125  
ORS 342.143

ORS 342.173  
ORS 342.200

OAR 581-024-0205 - 0310  
OAR 584-020-0000 - 0035

OAR 584-046-0003 - 0055  
OAR 584-080-0151 - 0153  
OAR 584-080-0161

# Lane Education Service District

Code: CBAA  
Adopted: 7/12/94  
Readopted: 1/22/02  
Orig. Code(s): CBAA

## Superintendent's Duty to Report

The superintendent shall report any Lane ESD licensed employee or practicum participant who may have committed any act of gross neglect of duty or gross unfitness as required by Oregon law.

The superintendent will ensure that an appropriate investigation has been conducted whenever he/she reasonably believes such acts have been committed.

Reports shall be made to the executive director of the Teacher Standards and Practices Commission (TSPC) within 30 days of completion of the investigation.

The superintendent may retain non-ESD personnel as needed to conduct investigations.

END OF POLICY

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### Legal Reference(s):

ORS 334.225  
ORS 342.125  
ORS 342.140  
ORS 342.143  
ORS 342.173  
ORS 342.175

ORS 342.200  
OAR 581-023-0006 to -0050  
OAR 581-024-0200 to -0310  
OAR 584-020-0000 to -0045  
OAR 584-036-0035 (1)

OAR 584-046-0005 to -0035  
OAR 584-048-0085 to -0102  
OAR 584-080-0151  
OAR 584-080-0161

## Lane Education Service District

Code: CBB  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02; 8/27/02  
Orig. Code(s): CBB

### Employment Recruitment and Appointment of the Superintendent

~~The Board vests the primary responsibility for the administration of Lane ESD to the superintendent. The appointment of the superintendent is, therefore, one of the most important functions the Board can perform.~~

The Board considers foremost among its responsibilities, the selection and appointment of a superintendent who can effectively translate into action the Board's policies and the community's aspirations for its schools.

Whenever the position of superintendent shall be vacant, the Board shall appoint a superintendent and fix his/her the salary and term of office.

~~The Board shall actively seek the best qualified and most capable candidate for the position of chief executive officer of this district ESD. The Board may be aided in this task by the services of professional consultants and the participation of members of the staff, component districts and community. The Board may seek the advice and counsel of interested individuals, e.g., staff, component districts and community, or of an advisory committee, or it may hire consultants to assist in screening candidates and to encourage the filing of applications by professional educators who meet the qualifications. Final selection will rest with the Board after a thorough consideration of qualified applicants.~~

The Board shall develop and adopt the standards (e.g., candidate qualities and work experience), criteria (e.g., application, screening and hiring process) and policy directives (e.g., promote from within, state and/or national search) to be used in hiring the superintendent, or interim superintendent, at a meeting open to the public and at which the public has had an opportunity to comment.

Recruitment procedures shall be prepared in advance of the search and may include the following:

1. The preparation of a written job specification for the position of superintendent;
2. Preparation of written qualifications (in addition to proper state certification);
3. Preparation of informative material describing Lane ESD and its educational goals;
4. The Board will appoint the superintendent by a majority vote of the Board members at a meeting for which notice has been given of the intended action.

The Board secretary shall take and keep minutes of regular Board meetings and executive sessions held during this process.

Any candidate who is hired and who is determined to have misrepresented facts relative to his/her their qualifications for employment or relative to factors upon which a determination of salary is based shall be subject to dismissal. This Board shall consider such misrepresentation sufficient grounds for dismissal.

**Commented [LF1]:** Is this in the superintendent's contract? Or is preferred here?

4/05/16 | PH

Employment Recruitment and Appointment of the Superintendent – CBB

1-2

END OF POLICY

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**Legal Reference(s):**

ORS 192.660(7)(d)

ORS 334.225

# Lane Education Service District

Code: CBC/CBD  
Adopted: 9/27/93  
Revised/Readopted: 1/22/02; 1/22/08  
Orig. Code(s): CBC/CBD

## Superintendent's Contract/~~Superintendent's Compensation and Benefits~~

{Optional policy. Contract provisions come from a variety of sources, not limited to, ORS 334.225 (as amended), 342.549, 342.815.}

The superintendent, upon appointment by the Board, will receive a written contract which will state the terms of employment such as compensation, benefits and other conditions, ~~and will include requirements for renewal or termination of the contract.~~ The Board may not issue a contract that includes terms which direct the superintendent<sup>1</sup> to take any action that conflicts with a local, state or federal law<sup>2</sup> that applies to the ESD, or which allows the Board to take an adverse employment action against the superintendent for complying with such laws.

The compensation and benefits for the position of superintendent will be fixed by the Board and, based upon the responsibilities required of the superintendent in performing their~~his~~/her duties.

The Board may not enter into an employment contract that contains provisions that expressly obligates the ESD ~~or school~~ to compensate the superintendent for work that is not performed.

Provisions for termination of the superintendent's employment, either by the Board or the superintendent, will also be set forth in the superintendent's employment contract. The employment contract, if it includes a mutually agreed to termination-without-cause provision by the Board, will include a 12-month notice of termination for such provision.

For a period of one year after termination of the contract the superintendent may not:

1. Purchase property or surplus property owned by the ESD ~~or school~~; or
2. Use property owned by the ESD ~~or school~~ in a manner other than the manner permitted for the general public.

~~The ESD may provide health benefits for an administrator that is no longer employed by the ESD until the administrator:~~

- ~~1. Reaches 65 years of age; or~~

<sup>1</sup> The term "superintendent" includes an interim superintendent.

<sup>2</sup> "Local, state or federal law" means a local, state or federal directive having the force of law, including an ordinance, a city or county resolution, a statute, a court decision, an administrative rule or regulation, an order issued in compliance with ORS Chapter 183, an executive order or any other directive, declaration or statement that is issued in compliance with the law as having the force of law and that is issued by a local government as defined in ORS 174.116, the state government as defined in ORS 174.111 or the federal government.

2. ~~Finds new employment that provides health benefits.~~

END OF POLICY

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**Legal Reference(s):**

ORS 334.125(5)  
ORS 334.225

ORS 342.549  
ORS 342.815

OAR 584-005-0005(51)

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## Lane Education Service District

Code: CBE  
Adopted: 7/27/93  
Readopted: 1/22/02  
Orig. Code(s): CBE

### Superintendent's Continuing Professional Development

*(Does the superintendent's contract contain language about professional development? What about the absence language?)*

The Board expects the superintendent to be informed of new and promising developments in the field of education by visiting other ESD-s; and other school systems and attending educational conferences, seminars, workshops and other professional meetings. The superintendent will inform the Board chair about meetings or visits which will cause him/her an absence to be absent from the ESD for two or more consecutive working days.

**Commented [LF1]:** Not sure what 'other professional' meetings refers to. Other education related agencies which support the superintendent's role?

END OF POLICY

#### Legal Reference(s):

ORS 334.225

OAR 584.048-0110

**Commented [LF2]:** This OAR rference does not exist anymore

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# Lane Education Service District

Code: CBF  
Adopted: 7/27/93  
Readopted: 1/22/02  
Orig. Code(s): CBF

## Superintendent's Consulting Activities

*(Is this in the superintendent's contract?)*

The Board expects the superintendent to devote full attention and energy to the concerns of Lane ESD. The superintendent may not be engaged in any other employment nor in long-term consulting assignments. The Board, however, recognizes the superintendent's obligation to contribute to the profession of the ESD administration and to the field of public education in general. This policy, therefore, does not prohibit the superintendent from undertaking occasional consulting work that does not conflict with obligations to the ESD. Any such task that requires the superintendent's absence for two or more consecutive working days must have prior approval of the Board.

END OF POLICY

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### Legal Reference(s):

ORS 334.225

# Lane Education Service District

Code: CBG  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02; 2/05/19  
Orig. Code(s): CBG

## Evaluation of the Superintendent

{Review the superintendent contract before adopting language on evaluation to ensure there is no conflicting language; modify policy as needed.}

The Board will formally evaluate the superintendent's job performance ~~(at least once each year)~~. The evaluation will be based on the superintendent's ~~administrative~~ job description, any applicable standards of performance, Board policy and progress in attaining any goals for the year established by the superintendent and/or the Board.

Additional criteria for the evaluation, if any, will be developed at a public Board meeting prior to conducting the evaluation. The superintendent will be notified of the additional criteria prior to the evaluation.

The Board's discussion and conferences with and about the superintendent and ~~their~~<sup>his/her</sup> 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 ESD goal, objective or operation. Results of the superintendent's evaluation will be written and placed in the superintendent's personnel file.

At the Board's discretion, it may notify the superintendent in writing of specific areas to be remedied, and the superintendent may be given an opportunity to correct the problem(s). Where the Board provided written notice pursuant to the prior sentence, if the Board determines the superintendent's performance remains unsatisfactory, the Board may dismiss or non-renew the superintendent pursuant to Board policy, the superintendent's employment contract and state law and rules. In those situations where the superintendent's employment contract includes an evaluation, dismissal or non-renewal provision, it shall take precedent over this policy.

END OF POLICY

### Legal Reference(s):

ORS 192.660(2), (8)

ORS 334.225

Hanson v. Culver Sch. Dist. (FDAB 1975).

# Lane Education Service District

Code: CC  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CC

## Administrative Organization

The Board's legal authority will be delegated through the superintendent to the administrative staff as shown in the Board-approved organizational structure chart of the district. ~~an organizational structure chart of Lane ESD. All organizational changes which are proposed and/or effected within any service area of the ESD should be appropriately illustrated through modification of the affected section or sections of the chart. This illustration as well as the rationale for the change will be reviewed by the administrators.~~

Lines of authority on the chart represent direction of authority and responsibility.

The superintendent may reorganize lines of authority and revise the organizational chart subject to Board approval of major changes and creation or elimination of positions. The Board expects the superintendent to keep the administrative structure current with the needs for supervision and accountability within the district. The organizational chart will be reviewed annually and submitted to the Board for approval, at least annually.

~~Proposed organizational changes which are substantive in nature and which affect positions at the first, second or third echelons of administrative responsibility will be subject to Board approval.~~

~~The organizational chart will be reviewed for validity and currency annually.~~

~~The Board will approve any significant changes in the organizational chart.~~

~~The organizational chart should be used as an illustration or figure in ESD publications, wherever appropriate.~~

END OF POLICY

### Legal Reference(s):

ORS 334.125(5)  
ORS 334.225

OAR 581-024-0240  
OAR 581-024-0245

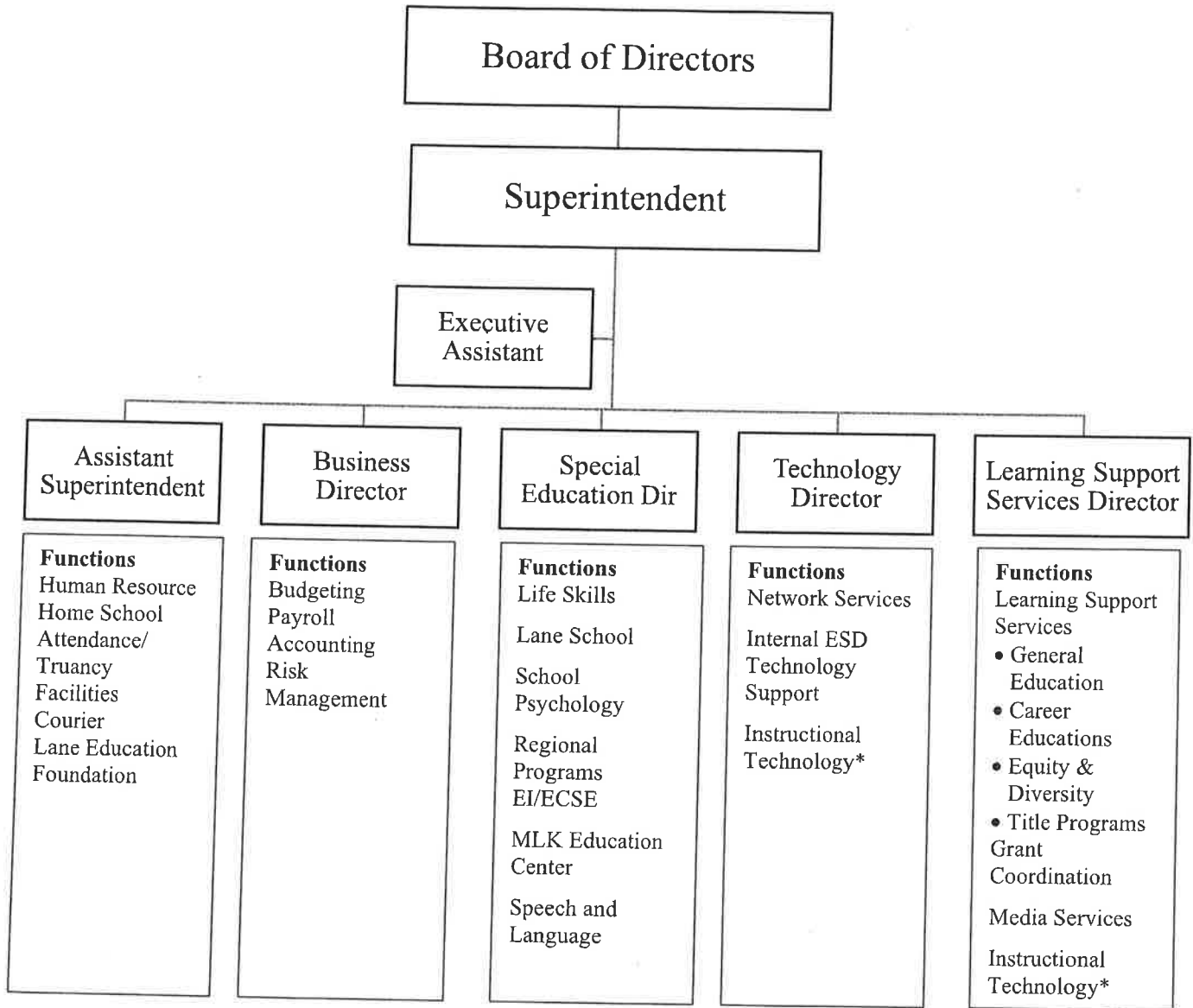
Anderson v. Central Point Sch. Dist., 746 F.2d 505 (9th Cir. 1984).  
Connick v. Myers, 461 U.S. 138 (1983).

# Lane Education Service District

Code: CC-AR  
 Adopted: 7/27/93  
 Readopted: 1/22/02; 8/17/02; 8/26/03  
 Revised/Reviewed:  
 Orig. Code(s): CC-AR

*(Does this represent the ESD's organizational structure? Looks like it was last looked at by the board in 2003)*

## Administrative Organization



### Administrators

Assistant  
 Superintendent

Facilities Manager  
 Director

Director  
 Program

Supervisors (5)  
 Director

Director

\* Shared oversight of Service



# Lane Education Service District

Code:  
Adopted:

CCC

## Hiring Licensed Administrators

The superintendent or designee shall establish hiring procedures to employ qualified administrators necessary to carry out duties as identified by the ESD.

When administrative vacancies occur, transfer within the existing ESD administrative staff may be considered. Notwithstanding the superintendent's authority to transfer and assign work, the district will follow hiring procedures in compliance with state and federal law.

An administrator shall serve a probationary period that does not exceed three years, unless the administrator and the ESD mutually agree to a shorter time period.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(5)

ORS 342.845

OAR 581-024-0245

# Lane Education Service District

Code: CCD  
Adopted:

## Administrative Contracts

“Administrator” means a person who is employed as an administrator or is performing administrative duties, regardless of whether the person is required to have a license, and includes but not limited to superintendents, assistant superintendents and business managers. Administrator does not include a person who is subject to ORS 342.805 to 342.937.

The ESD shall enter into an employment contract with each administrator, that has provisions that cover the duration of the contract, conditions for contract termination and extension and conditions of employee resignation. The contract shall be kept on file in the ESD office.

The ESD may not enter into an employment contract that contains provisions that expressly obligate the ESD or school to compensate the administrator for work that is not performed.

The ESD may provide health benefits for an administrator who is no longer employed by the ESD until the administrator:

1. Reaches 65 years of age; or
2. Finds new employment that provides health benefits.

For a period of one year after termination of the contract, the administrator may not:

1. Purchase property or surplus property owned by the ESD or school; or
2. Use property owned by the ESD or school in a manner other than the manner permitted for the general public.

END OF POLICY

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### Legal Reference(s):

ORS 342.549

# Lane Education Service District

Code:  
Adopted:

CCG

## Evaluation of Administrators

{Optional policy. Review any employment contracts before adopting evaluation language to ensure there is no conflicting language; modify policy as needed.}

The superintendent will implement and supervise an evaluation system for administrators. The purpose of administrator evaluations is to assist an administrator with developing and strengthening their professional abilities, to improve the instructional program and management of the ESD, and for supervisors to make recommendations regarding their employment and/or salary status.

[A formal evaluation will be conducted [regularly] [at least once each year].]

The evaluation shall be conducted according to the following guidelines:

1. Evaluative criteria for each position will be in written form and made available to the administrator;
2. Evaluations will be made by the superintendent and/or a qualified, licensed designee;
3. Evaluations will be in writing and discussed with the administrator by the person who conducts the evaluation; and
4. The administrator being evaluated will have the right to attach a memorandum to the written evaluation and have the right of appeal through established grievance procedures, if applicable.

An administrator's evaluation shall use the following educational leadership-administrator standards<sup>1</sup> adopted by the State Board of Education.

1. Visionary leadership;
2. Instructional improvement;
3. Effective management;
4. Inclusive practice;
5. Ethical leadership; and
6. Socio-political context.

Administrator evaluations shall be based on the core administrator standards adopted by the Oregon State Board of Education. The standards shall be customized based on collaborative efforts with the administrators and any exclusive bargaining representative of the administration.

<sup>1</sup> These standards are aligned with the Interstate School Leaders Licensure Consortium (ISLLC) and the Educational Leadership Constituents Council (ELCC) standards for Education Leadership.

Local evaluation and support systems established by the ESD for administrators must be designed to meet or exceed the requirements defined in the Oregon Framework for Teacher and Administrator Evaluation and Support Systems, including:

1. Four performance level ratings of effectiveness;
2. Consideration of multiple measures of administrator practice and responsibility which may include, but are not limited to:
  - a. Classroom-based assessments including observations, lesson plans and assignments;
  - b. Portfolios of evidence;
  - c. Supervisor reports; and
  - d. Self-reflections and assessments.
3. Consideration of evidence of student academic growth and learning based on multiple measures of student progress including performance data of students, schools and districts that is both formative and summative. Evidence may also include other indicators of student success;
4. A summative evaluation method for considering multiple measures of professional practice, professional responsibilities, and student learning and growth to determine the administrator's professional growth path;
5. Customized by the ESD, which may include individualized weighting and application of the standards.

An evaluation using the administrator standards must attempt to:

1. Strengthen the knowledge, skills, disposition and administrative practices the administrator;
2. Refine the support, assistance and professional growth opportunities offered to the administrator, based on the individual needs of the administrator and the needs of the students, the schools, districts and the ESD;
3. Allow the administrator to establish a set of administrative practices and student learning objectives that are based on the individual circumstances of the administrator, including other assignments of the administrator;
4. Establish a formative growth process for each administrator that supports professional learning and collaboration with other teachers and administrators;
5. Use evaluation methods and professional development, support and other activities that are based on curricular standards and are targeted to the needs of the administrator; and
6. Address ways to help all educators strengthen their culturally responsive practices.

The superintendent shall regularly report to the Board on the implementation of the evaluation and support systems and educator effectiveness.

END OF POLICY

**Legal Reference(s):**

ORS 192.660(2), (8)  
ORS 342.125(7)

ORS 342.120  
ORS 342.815 - 342.856

OAR 581-022-2410  
OAR 581-022-2420

Hanson v. Culver Sch. Dist. (FDAB 1975).

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# Lane Education Service District

Code: CCGA  
Adopted: 4/26/94  
Revised/Readopted: 1/22/02  
Orig. Code(s): CCGA

## Discipline, Suspension and Dismissal

*(Is this included in an agreement? Any change in practice to be addressed? Is this needed?)*

The Board has an obligation to the component districts and the citizens-community of Lane ESD to employ the best professional staff possible in terms of training and ability to meet the educational needs of component districts and their staffs and students. It shall meet that obligation by retaining only those professional staff members who meet those standards.

It is the responsibility of the superintendent to assure the implementation of the evaluation plan in order that staff members may be informed of the adequacy of their performance in the ESD and assisted in their professional development whenever possible. Reassignment may be an appropriate measure to aid in such professional development and performance improvement and will be considered when appropriate and applicable. When it is evident that an employee fails to meet the ESD's performance standards or the requirements of the position description and the superintendent determines that assistance is appropriate, corrective action will be implemented in an effort to improve the employee's performance. The degree of discipline will be reasonably related to the seriousness of the offense and the record of the employee.

Commented [LF1]: See policy CCG

In the event the employee is unable or unwilling to evidence satisfactory improvement, or in the event the failure to meet the performance standards does not warrant a plan of assistance/program of assistance for improvement, the superintendent shall recommend to the Board that such employee either be dismissed or non-renewed.

The Board shall consider such recommendations in accordance with statutory requirements and the procedures set forth in district administrative rules. All confidential and nonlicensed supervisory and administrative employees shall be afforded due process as defined in Oregon Revised Statutes.

Commented [LF2]: Moved from CCGA-AR

END OF POLICY

### Legal Reference(s):

<del>ORS 192.660 (1)(i)</del>	<del>ORS 342.513</del>	<del>ORS 342.835</del>
<del>ORS 334.125</del>	<del>ORS 342.663 renumbered and now</del>	<del>ORS 342.865 - 342.9150</del>
<del>ORS 342.120</del>	<del>in 332.544</del>	<del>OR 581-022-17202410</del>
<del>ORS 332-505</del>	<del>ORS 342.815 - 342.856</del>	<del>OR 584-020-0040</del>

~~Eugene Education Association v. Eugene School District 4J, Case Nos. UP 8-87 and UP 18-87, 9 PECBR 9391 (1987); rev'd, Or. App. 78 (1988); vacated and remanded, 306 Or. 659 (1988); Hanson v. Culver School District No. 5 (FDAB 1975).~~

# Lane Education Service District

Code: CCGA-AR  
Adopted: 5/01/94  
Revised/Readopted: 1/22/02  
Orig. Code(s): CCGA-AR

## Discipline, Suspension and Dismissal

All confidential and nonlicensed supervisory and administrative employees shall be afforded due process as defined in Oregon Revised Statutes. The statute reads:

1. As used in this section "district employees" include all employees of a public school district except those for whom a teaching license is required as a basis for employment in a public school district;
2. A district employee who has been demoted or dismissed shall be entitled to a hearing before the Board if a written request is filed with the Board within 15 days of the dismissal or demotion;
3. District employees subject to the civil service provisions of Oregon Revised Statutes are exempt from the provisions of this section.

All licensed administrative employees as defined herein shall be entitled to the applicable provisions of the Fair Dismissal Law as defined in Oregon Revised Statutes.

1. "Administrator" includes any teacher the majority of whose employed time is devoted to service as a supervisor, principal, vice principal or director of a department or the equivalent in a fair dismissal district but shall not include the superintendent, deputy superintendent or assistant superintendent of any such district or any substitute or temporary teacher employed by such a district.

It is clearly understood that the rights of any administrator as defined in the preceding paragraph are limited to those provisions specified in the statutes and no greater protection, either expressed or implied, is intended by this administrative rule.

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# Lane Education Service District

Code: CG  
Adopted: 1/22/02  
Orig. Code(s): CG

## Special Programs Administration

The superintendent will be responsible for administering any program approved by the Board.

Lane ESD operates specially funded programs which must be administered in accordance with particular federal and/or state laws and conditions of the grants.

The Board, through its approval of such programs and acceptance of funds, is ultimately responsible for these programs although many of the regulations which govern them are established by another agency.

The superintendent is charged with the responsibility for coordinating funded projects, for administration of grants and for ensuring that the various departments which operate these programs do so within the guidelines pertaining to the particular program unless otherwise stipulated in the grant requirements.

END OF POLICY

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### Legal Reference(s):

ORS 334.125

ORS 334.225

OAR 581-024-0240

# Lane Education Service District

Code: CH  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CH

## Policy Implementation

The superintendent is responsible for implementing the Board's Board policies and for interpreting them to staff, students and the public. Other administrators share in this responsibility.

When adopted Board policies require the implementation of administrative rules, such rules will be developed by the superintendent in consultation with staff members and other persons and groups as appropriate. These administrative rules will then be submitted for the Board's information.

Policies officially adopted by the Board and other administrative regulations rules formulated to implement adopted Board policies will be included in the Board Policy Handbook. Staff and student/parent handbooks also will be used for disseminating policies and administrative regulations rules to those persons directly affected by them.

The Board's Policy Handbook will be maintained in the ESD district office and other locations designated by the superintendent and shall be available for inspection to staff and the public during regular working hours. Each ESD employee will be specifically notified of the existence and availability of personnel policies.

Administrators are authorized to establish rules and procedures for the staff [and student bodies of their schools] as long as these rules and procedures are consistent with board policies and administrative regulations established by the Board and superintendent.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

OAR 581-024-0245

# Lane Education Service District

Code: CHA/CHB/CHC  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CHA/CHB/CHC

## Administrative RulesRegulations

The Board delegates to the superintendent the function of specifying required actions and designing detailed arrangements to operate the district in accordance with Board policy. These detailed arrangements constitute the administrative rules governing Lane ESD.

The superintendent will carefully weigh the counsel, when given, by representatives of staff, component districts and community organizations regarding those administrative rulesregulations. He/SheThey will inform the Board of such counsel in presenting administrative rules-regulations for Board review.

The Board reserves the right to review all administrative rules-regulations and procedures, but itand will revise them-such regulations only-when, in the Board's judgment, they are inconsistent with policies set by the Board or when required by state or federal law.

Board members will <sup>be</sup> receive copies notified of all new or revised district administrative rulesregulations. Staff and students will be advised of all administrative rules-regulations affecting them.

END OF POLICY

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### Legal Reference(s):

ORS 334.125 (7)  
ORS 334.225

OAR 581-024-0240  
OAR 581-024-0245

# Lane Education Service District

Code: CHCA  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CHCA

## **Approval of Handbooks and Directives**

In order that pertinent Board policies, administrative rules regulations, school and program rules and procedures may be known by all staff members, patrons, students and affected parents, ESD administrators are granted authority to issue staff and student handbooks.

~~The It is essential that the~~ contents of all handbooks must conform with ESD-wide board policies and administrative regulations. ~~The publication shall bear rules. It is also important that all handbooks bearing~~ the name of the ESD and be of a quality that reflects favorably on the ESD. The Board, therefore, expects all handbooks to be approved by the superintendent or designee before publication.

The ESD ~~superintendent~~ will make all handbooks published available to the Board for informational purposes.

END OF POLICY

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### **Legal Reference(s):**

ORS 334.125(7)

# Lane Education Service District

Code: CHD  
Adopted: 7/27/93  
Readopted: 1/22/02  
Orig. Code(s): CHD

## Administration in the Absence of Policy

In cases where emergency action must be taken where policy direction has not been provided, the superintendent shall have the power to act. ~~His/Her decisions shall be reported and drafted policy language will be recommended to the Board at its next regular or special meeting.~~ The superintendent will report to the Board at its next regular or special meeting of such actions.

END OF POLICY

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### Legal Reference(s):

ORS 334.125 (7)

OAR 581-024-0240

# Lane Education Service District

Code: CI  
Adopted: 7/27/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CI

## Temporary Administrative Arrangements

~~In ordinary absences or illness of~~ When the superintendent is to be absent from the ESD, the superintendent shall delegate to an administrator general supervisory responsibility and the authority to act in the superintendent's stead.

If the superintendent is unable to serve because they are disabled or for some other reason, the Board will assign the superintendent's duties, as appropriate.

~~In any absence or illness of extraordinary nature or indefinite length, the Board shall act to designate and appoint an acting superintendent.~~

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

OAR 581-024-0240

OAR 581-024-0245

# Lane Education Service District

Code: CI-AR  
Adopted: 8/25/93  
Revised/Readopted: 1/22/02  
Orig. Code(s): CI-AR

## **Designation of Acting Superintendent**

*(Is this current practice? Needed?)*

It is the intent of the superintendent, when an absence for more than two working days is anticipated or planned, to designate one individual administrator from those identified as his/her designees to make decisions necessary for the orderly operation of the ESD. Such designation will be in the form of a written memorandum generally made known to staff members. The Board chair will also be informed.

In instances when the superintendent is absent for lesser periods of time, another administrator may be called upon to handle emergency decisions affecting ESD operations. The superintendent will annually appoint the administrators who may be authorized to act in the absence of the superintendent. Succession will be determined by the superintendent.

Any administrator serving as acting superintendent should feel free to consult with the ESD's legal counsel and/or the Board chair regarding a particular problem or decision.

# Lane Education Service District

Code: CK  
Adopted: 7/27/93  
Readopted: 1/22/02  
Orig. Code(s): CK

## Consultants to the Administrative Staff

The superintendent may retain the services of consultants to study aspects of Lane ESD's management, organization or operation or to provide training to ESD staff.

END OF POLICY

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### Legal Reference(s):

ORS 294.311 (3)

ORS 332.075

ORS 332.505

# Lane Education Service District

Code: CL  
Adopted: 7/27/93  
Readopted: 1/22/02  
Orig. Code(s): CL

## Administrative Reports

*(Existing practice? Without the need for a board policy.)*

The superintendent will report to the Board on a regular basis concerning the status of Lane ESD and its programs. Such reports will describe current conditions and indicate current needs of the ESD.

Other administrators designated by the superintendent may provide reports as necessary to inform the Board about the ESD's programs or to allow the Board to plan for future actions.

END OF POLICY

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### Legal Reference(s):

OAR 581-022-1660

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# Lane Education Service District

Code: CPA  
Adopted: 1/22/02  
Revised/Readopted: 8/28/12; 2/07/23  
Orig. Code(s): CPA

## Layoff and Recall for Administrators

This policy applies to all licensed administrators below the rank of assistant superintendent who are not considered teachers under ORS 342.934.<sup>1</sup>

The Board retains the right to determine when a layoff is necessary. Layoffs shall be by position. A reduction in hours does not constitute a layoff.

The factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence.

The Board ~~desires~~/expects administration to retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs and services of the ESD.

Prior to initial development of a recall procedure for administrators the Board will consult with the employees or a designated representative of the employees covered by this policy.

The ESD will develop administrative regulations to implement this policy.

END OF POLICY

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### Legal Reference(s):

ORS 334.125(7)

ORS 342.934

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<sup>1</sup> Prior to laying off any administrators, the district will work with legal counsel to determine if the cultural or linguistic expertise criteria apply to any impacted employees.

# Lane Education Service District

Code: CPA-AR  
Revised/Reviewed: 4/23/02; 1/21/03; 7/24/12;  
1/03/23  
Orig. Code(s): CPA-AR

## Layoff and Recall for Administrators

### General

This administrative regulation applies to all licensed administrators below the rank of assistant superintendent who are not considered teachers under ORS 342.934.<sup>1</sup>

The Board retains the right to determine when a layoff is necessary. Layoffs shall be by position. A reduction in hours does not constitute a layoff.

The superintendent or designee shall offer recommendations to the Board regarding transfers, both voluntary and involuntary, and the position(s) which will be eliminated. The primary factors considered in the layoff process will be license, seniority, qualifications, merit and/or competence.

The Board desires/expects the administration to retain, consistent with state law, the most capable and productive of the licensed and qualified employees needed to carry out the approved programs and services of the ESD.

When the ESD determines that a layoff of licensed administrators is necessary, the superintendent or designee will use the procedures described in Section II of this regulation. The superintendent or designee will make every reasonable effort to transfer a licensed and qualified administrator who will be laid off to a vacant administrative position for which the administrator is licensed and qualified, in accordance with the procedures described in Section III. The superintendent or designee may combine remaining positions, if it meets ESD curriculum needs, so that administrators continue to be licensed and qualified to perform available jobs.

### Section I - Definitions

1. "Competence" means the ability to perform the essential functions of a job or assignment based on recent experience, additional training or educational attainments, but not based solely on type of license and endorsements of an employee. The superintendent or designee may interpret "recent experience" as having performed the essential functions of the job or assignment within the last five school years.
2. "Merit" means the measurement of one administrator's ability and effectiveness against the ability and effectiveness of another administrator.

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<sup>1</sup> Prior to laying off any administrators, the district will work with legal counsel to determine if the procedures in ORS 339.934, including cultural or linguistic expertise criteria, apply to any impacted employees.

3. "Seniority" is calculated from the first day of actual service as an administrator in the ESD inclusive of approved leaves of absence. If necessary, ties in length of service shall be broken by drawing lots.
4. "License" means a document or documents issued by Teacher Standards and Practices Commission permitting an individual to perform certain duties within a public school district or ESD.
5. "Qualifications" mean training, experience, skill and other attributes in addition to the individual's license.

## **Section II - Layoff Procedures**

1. Administrative positions will be grouped by positions or assignments which the superintendent or designee determines are sufficiently comparable to use in the layoff process.
2. If a new administrative position is created, it will be placed in one of the existing job groupings or in a new job grouping, as determined by the superintendent or designee.
3. Upon recommendation by the superintendent or designee, the Board may eliminate one or more administrative positions within a job group or groups.
4. The superintendent or designee may recommend layoffs within job groups based on license, seniority, qualifications, merit and/or competence.
5. After identification of the administrator(s) to be laid off from a particular job group, the superintendent or designee will reassign the remaining administrators in that group to the remaining positions as necessary.
6. The superintendent or designee will determine whether the administrators identified for layoff will be transferred to a vacant administrative position under the procedures of Section III below or as provided for in state law given the option of another assignment provided the administrator is licensed and determined by the ESD to be qualified based on merit and/or competence for the assignment.

## **Section III - Reassignments and Transfers**

1. The superintendent or designee will review an administrator's personnel file, and from consultation with the administrator's supervisors, shall determine if an administrator who will be laid off under Section II can be transferred to a vacant administrative position. Each transfer may be based on license, seniority, qualifications, merit and/or competence.
2. An administrator may voluntarily accept a classroom teaching assignment in lieu of a layoff.
  - a. The administrator may accept a classroom teaching assignment which is currently vacant.
  - b. If the administrator previously taught and was a contracted teacher in the ESD, the administrator may displace ("bump") a probationary or contract teacher with less seniority.
  - c. If the administrator never taught in the ESD, the administrator may displace ("bump") a probationary teacher with less seniority.
3. While an administrator retains rights to recall to a vacant administrative position in accordance with Section IV below, an administrator who voluntarily accepts a classroom teacher assignment will also

be covered by the layoff/recall and other provisions of the collective bargaining agreement governing regularly employed teachers for purposes of their rights as teachers.

#### **Section IV - Recall**

1. An administrator who is laid off under this procedure shall be placed in a recall pool. An administrator who resigns rather than accept layoff or reassignment under this procedure forfeits rights to be placed in the recall pool.
2. An administrator will be maintained in the recall pool for a period of not more than 27 calendar months from the effective date of layoff.
3. A laid-off administrator who rejects recall to a position offered by the ESD for which the administrator is licensed and qualified to perform and which is similar to the workday or work year of the person's previous position, thereby waives any further recall rights, and the administrator's employment terminates effective the date of rejection of the job offer.
4. Licensed and qualified administrators will be considered for recall based on proper licensure and qualifications to perform the essential functions of the job. The ESD retains the right to recall a less senior administrator to the position if that individual has more merit and/or competence.
5. Administrators will be recalled based on license, seniority, qualifications, merit and/or competence and other relevant factors.
6. Notification of recall will be delivered in person or deposited as certified mail, postage prepaid and addressed to the last known address of the laid-off employee. It is the responsibility of the administrator to ensure up-to-date mailing information is provided to the ESD. The individual shall be allowed 7 calendar days from the date of personal delivery or postmark to accept the position in writing. If the individual declines the recall or fails to accept within the 7-day period or fails to report for duty on the date specified in the recall notice, the individual's name will be removed from the recall pool. The individual will be considered to have resigned employment with the ESD and waived any further right of recall.
7. An administrator who wishes to remain eligible for recall to a position requiring a license must maintain a valid license.
8. Individuals who wish to waive recall rights prior to 27 months subsequent to the effective date of a layoff may do so by written notification to the ESD. Such notice will be considered a voluntary resignation and the individuals shall forfeit all employment rights with the ESD.
9. Employees returning from layoff shall be credited with all seniority and sick leave the employee earned prior to the effective date of the layoff, but the employee shall not accrue leave, benefits or seniority during the period of the layoff. If applicable, the ESD will apply any sick leave accrued from another district employment during the recall time as allowed by state law.
10. An employee who has been laid off has the option of continuing the employee's health insurance program at the employee's expense for up to 18 months, subject to the approval and rules of the insurance carrier(s).

11. An employee must have completed at least 135 contract days during one school year in order to be eligible for one vertical step advancement for the succeeding school year. If, because of layoff, an employee does not complete at least 135 contract days that school year, the employee will be placed on the same salary schedule step as the employee was on prior to layoff.
12. Nothing in this regulation shall be construed to interfere with the ESD's right to dismiss an administrator, not extend the contract of an administrator or dismiss or nonrenew the contract of a probationary administrator pursuant to state law.
13. An individual who is no longer employed as an administrator in the ESD due to resignation, assignment to a nonadministrative position, expiration of the recall period or rejection of a position offered by the ESD shall receive salary for all unused vacation time following the termination of employment as an administrator.

#### **Section V - Announcements of Decisions**

Public announcements of layoff decisions should occur only after prior notice to affected administrators. Certain circumstances may, in some cases, prevent prior notice and employees will be notified as soon as is practical.

#### **Section VI - Appeal Procedure**

An appeal from a layoff decision shall be by arbitration pursuant to the employee's individual employment contract, administrator group contract ("employment agreements or meet and confer agreements") or rules of the Employment Relations Board.

#### **Section VII - Future Changes in Procedure**

The ESD reserves the right to amend, revise or repeal all or any part of this procedure at any future time and no employee shall have any vested right in the continuation of this procedure or any amendment thereof, provided, however, that no amendment or repeal of this procedure shall prejudice the reinstatement rights of any individual who is in the "recall pool" at the time these procedures are amended, revised or repealed. The ESD will also consult with employees covered by this regulation prior to making any decisions regarding changes to this procedure.



## 2025 OAESD Spring Conference

### Agenda

#### Wednesday, May 7

9:00-12:30 Superintendent Council  
 Gathering.....Fireside Room

4:00-6:00 Early Registration .....  
 Homestead Gallery

4:30-6:00 Governance Council Meeting .....  
 Heritage 1 & 2

6:00-8:00 Vendor Reception \*All Invited\*.....  
 Homestead Gallery

#### Thursday, May 8

7:30-8:30 Registration and Visit with Exhibitors  
 .....Homestead Gallery

7:45-8:30 Breakfast sponsored by TBD.....  
 Homestead

8:30-10:00 General Session  
 .....Homestead

Welcome and Introductions: “Hope Rising: Creating Bright Futures”

- Chair, Will Cahill
- President, Dan Goldman
- PACE Partner Presentation

9:00-9:30 Guest Speaker: Dr. Williams, Director of the Oregon Department of Education

9:30-10:00 Legislative Update, Lori Sattenspiel, Director of Government Relations

10:00-10:15 Break

10:15-11:15 Breakout Session Round 1-.....See Choices

11:15-11:30 Transition to Homestead

11:30-12:45 Banquet Lunch sponsored by TBD  
 .....Homestead

- Featured Speaker: Ryan Noss, Oregon Superintendent of the Year
- Awards Ceremony

1:00-2:00 Breakout Sessions Round 2 - see choices below..... See  
 Choices

2:00-2:15	Break	
2:15-3:15	Breakout Sessions Round 3- see choices below.....	See
<b>Choices</b>		
3:15-3:30	Break	
3:30-4:30	Breakout Sessions Round 4- see choices below.....	See
<b>Choices</b>		
4:45-6:15	President's Reception.....	
<b>Landmark Gallery</b>		
6:15	Dinner on Your Own	

## Friday, May 9

7:45-8:30	Breakfast sponsored by	
TBD.....		Homestead
8:15	Welcome Back & Vendor Raffles	
8:30-11:30	General Session	
.....		Homestead
	<ul style="list-style-type: none"> <li>Featured Speaker: Teacher of the Year</li> </ul>	
9:00-9:15	Break	
9:15	Keynote Speaker: Anatola Araba	
11:00	2025 Conference Announcement & Evaluation	
11:30	Adjourn	

## **School Improvement Team | Board Report | 04-01-25**

### **Behavioral Health Pathways Specialist: Casey Reid**

Casey Reid is the newest addition to the School Improvement team and has been hired in a temporary position (through June 2026) to build the Behavioral Health Pathway branch of Lane Career Academy. This program will align with high school health sciences programs and provide students with the opportunity to experience career related learning in the field of behavioral health. Bio coming next month!

### **Curriculum Leaders**

The March Curriculum Leaders meeting was an overview of Lane Career Academy options for students (Hope Factory, Emergency Medical Services- coming in 2026), updated graduation requirements related to career-connected learning and personal finance, and dual credit options through Lane Regional Promise and Willamette Promise. See the full agenda [here](#).

### **Hiring and Recruitment Updates**

The hiring season for the upcoming school year has officially begun. In preparation, staff members have been provided with intent-to-return surveys to gauge retention and staffing needs. Additionally, we have opened job pools for hard-to-fill positions to proactively recruit qualified candidates and ensure adequate support for our students. These efforts aim to address staffing shortages and maintain a strong, dedicated special education team.

### **Life Skills Transition Classrooms**

Administration is currently exploring the potential return of Life Skills transition classrooms to comprehensive high schools. This initiative seeks to enhance access to programming and increase interaction with typically developing peers. By embedding these classrooms within comprehensive high schools, students will have expanded opportunities for inclusion in athletics, arts, and Career and Technical Education (CTE) programs. This move aligns with our commitment to fostering inclusive educational environments and improving post-secondary outcomes for students with disabilities.

### **District Visits and Support Needs for 2025-26**

Special Education Directors (Gillett and Galaxy) have begun visiting districts to assess and discuss the special education support needs for the 2025-26 school year. These visits provide an opportunity for collaborative discussions with school leadership to ensure that resources and services align with student needs across the districts. Feedback from these meetings will help shape strategic planning and resource allocation for the next academic year.

### **Intensive Services Program Relocation**

The Intensive Services Program (ISP) team is actively searching for and evaluating new locations for the 2025-26 school year. The decision to relocate the program is the result of Eugene 4J's expansion of Fox Hollow programming and their need to reclaim the allocated space from LESD's ISP. Our efforts are focused on ensuring that students with the most significant needs have access to high-quality support in an environment best suited to their accessibility and safety.