



2025-26 BOARD & STAFF

Board Chair, Mackenzie Strawn **Board Vice-Chair**, Alisha Oliver
Board Members: Mike Wagner, Erin Cramer, Mark Henderson, Coral Ford & Brunk Conley
Student Representatives to the Board, Rylie Worcester & Amalia Bell
Superintendent, Lee W. Loving
Director of Business & Fiscal Services, Rhonda Allen
Director of Human Resources, Danielle Blackwell
Director of Teaching & Learning, Nicole Duncan
Director of Special Programs, Melissa Glover
Director of Nutrition Services, John Barnes
Director of Operations & Facilities, Dave Parsons
Superintendent/School Board Executive Assistant, Tonia Whisman

Access to the agenda and meeting materials can be located on the District website at www.nssd29j.org > [Board of Directors](#) > [Agendas/Meeting Minutes](#)

Regular Session

Thursday, January 23, 2025 ~ 5:15 PM

Stayton Middle School Cafeteria, 1021 Shaff Road, Stayton, OR 97383

<https://www.youtube.com/@northsantiamschooldistrict7812>

1. CALL REGULAR SESSION TO ORDER

5:15 (times for agenda items are estimated)

2. RECESS INTO EXECUTIVE SESSION PER ORS 192.660(2)(f)-To consider records exempt by law from public inspection and ORS 332.061-To examine confidential records.

5:20

This portion of the meeting is not open to the public.

3. RECONVENE TO OPEN SESSION

5:55

4. RECESS

5:55

5. AGENDA APPROVAL

6:00

Changes to the agenda after posting on January 17, 2025 will be acknowledged:

Revised Attachments-

17.2- BCBA & BCBA-AR (original attachments didn't include strikeouts)

RECOMMENDED MOTION-AGENDA APPROVAL

I move that the Board approve the agenda as modified.

6. SPOTLIGHT

6:05

6.1. School Board Recognition Month

January is School Board Recognition Month and board members will be acknowledged for their service.

Laura Wipper - serving since 2005
Mike Wagner - serving since 2007
Alisha Oliver - serving since 2017
Erin Cramer - serving since 2019
Mark Henderson - serving since 2021
Coral Ford - serving since 2021
Mackenzie Strawn - serving since 2021
Student Rep., Lucas Joyce - serving since 2023
Student Rep., Haley Butenschoen - serving since 2024

6.2. School Spotlight

Stayton Intermediate/Middle School

Stayton Intermediate Middle School 2025 Board Spotlight

7. STUDENT BUSINESS: Lucas Joyce/Haley Butenschoen

6:40

ASB School Board Presentation 2024-2025

8. CITY COUNCIL LIAISON REPORTS:

6:50

Stayton: David Patty
Sublimity: Tass Morrison/Michael Thompson
Lyons: Mike Wagner

9. SUPERINTENDENT'S REPORT: Lee W. Loving

7:00

10. TEACHING & LEARNING REPORT: (written report only)

Teaching & Learning Board Report January 2025.docx

11. BUSINESS & FISCAL SERVICES REPORT: Rhonda Allen

7:20

11.1. 2023-24 Audit Review

RECOMMENDED MOTION: CORRECTIVE ACTION PLAN

Motion that the board approves the corrective action plan for finding number 2024-001 from the 2023-24 audit as presented.

NORTH SANTIAM SCHOOL DISTRICT AUDITED FINANCIALS 0630202

4

NORTH SANTIAM SCHOOL DISTRICT BOARD REPORT 06302024

Plan of Action OR Sec of State 2324 Audit.docx

11.2. Monthly Financial Report

Financial Board Report Dec2024

Financial Report PPT- January 2025

11.3. 2025-26 Budget Committee Calendar (proposed)

Budget Calendar 2025.26

2

6

6

28

28

35

35

38

38

146

173

175

175

184

200

200

12. LICENSED/CLASSIFIED UNION REPORTS: Union Reps.

7:40

13. PUBLIC COMMENT

7:50

14. ACTION BASED ON EXECUTIVE SESSION

8:10

This agenda item is reserved for the Board to take action on the topic discussed in the Executive Session.

15. 5-MINUTE RECESS

8:15

16. CONSENT AGENDA

8:20

16.1. Action: Approval of Meeting Minutes **201**

12.19.24 Minutes-DRAFT **201**

01.14.25 minutes-DRAFT **206**

01.15.25 Priorities Sub-Committee minutes-DRAFT **208**

16.2. Action: Approval of New Hires **210**

New Hires (Board Action Required)

Brynlee Ramsay - SUB/Math

Resignations (Informational Only)

Andrew Hockman - SUB

Retirements (Informational Only)

Darren Shryock - SHS/AD-AP - effective 6/30/25

Jan 2025 Licensed Staff report **210**

16.3. Action: Approval of Consent Agenda

RECOMMENDED MOTION-CONSENT AGENDA

I move that the Board approve the Consent Agenda as [presented] [modified].

17. POLICY UPDATES

8:25

17.1. IKF-Graduation Requirements **211**

The Board will continue discussions regarding graduation requirements and changes to policy IKF

Clean Copy IKF -Grad Requirements revised 01.23.25 **211**

IKF -Grad Requirements revised 01.23.25 **219**

17.2. Student Representative Policies/Recruitment Strategies **232**

The Board will discuss potential changes to the policy and AR below as well as possible recruitment strategies for future representatives.

BCBA - Student Rep. to the Board

BCBA-AR1- Student Reps. to the Board

BCBA Student Rep to the Board **232**

BCBA-AR-Student Reps on the Board **234**

17.3. Additional Policies/First Readings **237**

DBEA-School District Budget Committee (revised) - Mark

EBBA-Student Health Services (replacement) - Erin
 EBBA- First Aid (delete)
 EBBA-AR-First Aid Infection Control (delete due to new EBBA)
 JHC- Student Health Services & Reqs (delete due to new EBBA)

GBEB-Communicable Diseases in School (revised) - Alisha
 GBEB-AR-Communicable Diseases in School (replacement)
 GBEB/JHCC-AR-Communicable Diseases (delete)

All of these are recommended for deletion because this content should be covered in the district's Communicable Disease Plan.

GBEBA-Staff HIV, AIDS and HBV (delete)
 JHCC - Communicable Diseases - Students, (delete)
 JHCC-AR1 - Communicable Diseases - Students, (delete)
 JHCC-AR2- Communicable Diseases (delete)
 JHCCA - Students - HIV, HBV and AIDS**(delete)

<u>DBEA -School District Budget Committee 01.23.25</u>	<u>237</u>
<u>EBBA-AR (delete) First Aid- Infection Control 01.23.25</u>	<u>240</u>
<u>EBBA (delete) First Aid 01.23.25</u>	<u>244</u>
<u>EBBA (replace) Student Health Services 01.23.25</u>	<u>246</u>
<u>GBEB -Communicable Diseases 01.23.25</u>	<u>250</u>
<u>GBEB-AR (replace) Communicable Diseases in Schools 01.23.25</u>	<u>253</u>
<u>GBEB JHCC-AR (delete) Communicable Diseases 01.23.25</u>	<u>256</u>
<u>JHC (delete)-Student Health Services and Requirements 01.23.25</u>	<u>261</u>
<u>JHCCA (delete) Students HIV, HBV, AIDS 01.23.25</u>	<u>264</u>
<u>JHCC-AR 2 (delete) -Communicable Diseases 01.23.25</u>	<u>266</u>
<u>JHCC-AR1 (delete) Communicable Diseases – Student 01.23.25</u>	<u>270</u>
<u>GBEBA (delete) Staff HIV,AIDS, HBV 01.23.25</u>	<u>274</u>
<u>JHCC (delete) Communicable Diseases-students 01.23.25</u>	<u>276</u>

18. STRATEGIC PLANNING UPDATE: Laura Wipper/Alisha Oliver

9:05

19. LEGISLATIVE PRIORITIES SUB-COMMITTEE: Coral Ford

9:15

20. BOARD REFLECTIONS/ANNOUNCEMENTS

9:25

21. INFORMATION ONLY

9:35

21.1. Pest Control Applications **279**

According to the District's Integrated Pest Management (IPM) Plan, the IPM Program Coordinator will provide an annual report every January of all pesticide applications during the previous year. The report has been included in the meeting materials.

2025 Annual IPM Report **279**

21.2. Field Trip Report: **283**

Jan 2025 Fieldtrips Board Report **283**

21.3. Student Enrollment:

292

Current enrollment is listed below. Refer to the attachment for a breakdown by grade at each location and totals from previous months in the school year.

- Mari-Linn: 159
- Sublimity: 365
- Stayton Elementary: 326
- Stayton Intermediate/Middle: 473
- Stayton High: 658
- Locust Street Academy: 55
- Stayton Virtual Academy: 54
- Total: 2090

Jan 2025 Enrollment Totals

292

21.4. Future Agenda Items:

294

Agenda Items Annual Calendar rev 04.24

294

21.5. Upcoming Board Events & Activities:

Jan. 27, 2025 ~ Soup with the Supt in Spanish - 5:30-6:30 @ Stayton Intermediate/Middle School

Feb. 20, 2025 ~ Special Work Session - 4:00-5:30 pm @ Stayton Elem.

Feb. 20, 2025 ~ Regular Session - 6:00 pm @ Stayton Elem.

Thursday, Mar. 6, 2025 ~ Special Session - 6:00 pm @ District Office Santiam Meeting Room

22. ADJOURN

9:40 (estimated)

EQUAL OPPORTUNITY EMPLOYER



2025 Board Spotlight⁶

Stayton Intermediate/Middle School



School Board Recognition Month

Join us in Expressing gratitude to the school board for their
tireless dedication in shaping a brighter future for all!



Round Table Discussion
Ancient Greece
Historical Differences of
Athenians and Spartans

8

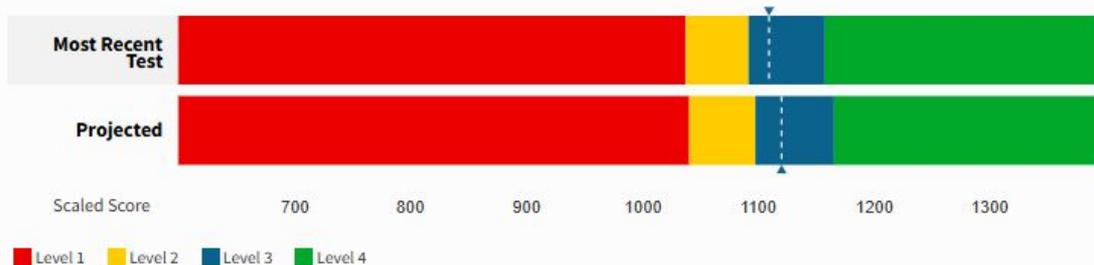
Sarah Corbett
Kaylee Nickol
Sophia Dustin
Kaydence Kelly

STAR READING - Student #1

Student
B [REDACTED]

Test Date: Jan 23, 2025 8:23 AM
Grade: 8
Teacher: Hauck, S.
Class/Group: Advanced Language Arts 8 - Hauck - 1 - 3

State Benchmark, Grade 8



9

Star Reading Enterprise Tests Results

SS
(Scaled Score) **1110**

Level 3
Scaled Score is based on the Star Unified scale.

Projected SS
(for 6/10/25) **1121**

Level 3
Projected Scaled Score is based on the Star Unified scale.

PR
(Percentile Rank) **63**

scored higher than 63% of students nationally in the same grade.

IRL
(Instructional Reading Level) **7.9**

would be best served by instructional materials prepared at the seventh grade level.

ZPD
(Zone of Proximal Development) **4.8 - 10.8**

ZPD identifies books at the right level to provide optimal reading challenge without frustration. Enter ZPD in <https://www.arbookfinder.com> to find appropriate books.

STAR READING - Student #1

Suggested Skills (Core Progress Reading built for OR)

■■■■ Star Reading Enterprise Tests score(s) suggests these skills from CPR for OR learning progression would be challenging, but not too difficult. Combine this information with your own knowledge of the student and use your professional judgement when designing an instructional program.

Reading Informational Text

 Focus Skill

Craft and Structure

This score suggests ■■■■ is ready for instruction and practice with the following skills.

Grade

9  Analyze how parts of text develop author's ideas

Key Ideas and Details

This score suggests ■■■■ is ready for instruction and practice with the following skills.

Grade

9  Draw larger conclusions based on text analysis

9  Analyze how the central idea relates to details

9  Analyze connections drawn between ideas / events

Language

Vocabulary Acquisition and Use

This score suggests ■■■■ is ready for instruction and practice with the following skills.

Grade

9  Analyze meanings / impact of euphemisms / oxymorons

STAR READING - Student #1

Reading Literature

Craft and Structure

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

9 ⚡ Identify cultural perspective in literature

9 ⚡ Analyze impact of word choice / literary devices

Key Ideas and Details

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

9 ⚡ Analyze how character relationships affect plot

9 ⚡ Analyze key idea / details to draw conclusions

9 ⚡ Analyze in detail how themes emerge and develop

Range of Reading and Level of Text Complexity

There are no recommended focus skills in this domain.

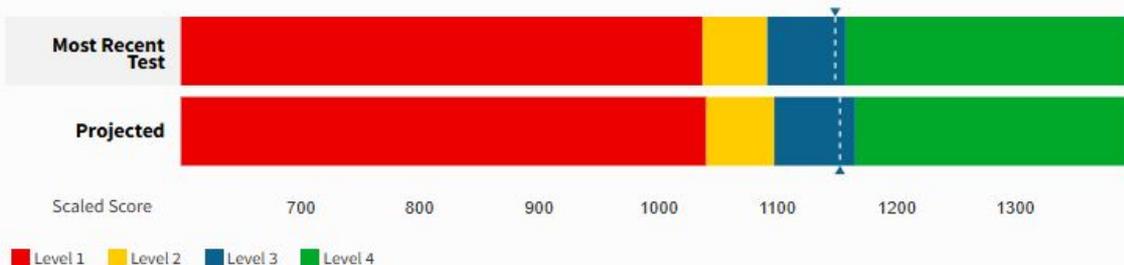
⚡ Focus skills identify the most critical skills to learn at each grade level.

STAR READING - Student #2

B Student ██████████

Test Date: Jan 23, 2025 8:22 AM
Grade: 8
Teacher: Hauck, S.
Class/Group: Advanced Language Arts 8 - Hauck - 1 - 3

State Benchmark, Grade 8



12

Star Reading Enterprise Tests Results

SS
(Scaled Score) **1149**

Level 3
██████████ Scaled Score is based on the Star Unified scale.

Projected SS
(for 6/10/25) **1153**

Level 3
Projected Scaled Score is based on the Star Unified scale.

PR
(Percentile Rank) **83**

██████████ scored higher than 83% of students nationally in the same grade.

IRL
(Instructional Reading Level) **9.7**

██████████ would be best served by instructional materials prepared at the ninth grade level.

ZPD
(Zone of Proximal Development) **5.0 - 13.0**

██████████ ZPD identifies books at the right level to provide optimal reading challenge without frustration. Enter ██████████ ZPD in <https://www.arbookfinder.com> to find appropriate books.

STAR READING - Student #2

Suggested Skills (Core Progress Reading built for OR)

██████ Star Reading Enterprise Tests score(s) suggests these skills from CPR for OR learning progression would be challenging, but not too difficult. Combine this information with your own knowledge of the student and use your professional judgement when designing an instructional program.

Reading Literature

 Focus Skill

Craft and Structure

This score suggests ██████ is ready for instruction and practice with the following skills.

Grade

11  Analyze the aesthetic impact of word choice

Range of Reading and Level of Text Complexity

This score suggests ██████ is ready for instruction and practice with the following skills.

Grade

12  Read independently in grade appropriate texts

Key Ideas and Details

There are no recommended focus skills in this domain.

Integration of Knowledge and Ideas

This score suggests ██████ is ready for instruction and practice with the following skills.

Grade

11  Analyze social factors' effect on literary texts

STAR READING - Student #2

Reading Informational Text

Craft and Structure

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

- 11 ⚡ Analyze how text organization affects clarity
- 11 ⚡ Analyze use of language in informational text
- 11 ⚡ Analyze aesthetic / rhetorical effect of language
- 11 ⚡ Analyze an author's values and beliefs
- 11 ⚡ Evaluate the use / misuse of persuasive techniques

Range of Reading and Level of Text Complexity

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

- 11 ⚡ Analyze texts in light of genre characteristics
- 12 ⚡ Read independently in grade appropriate texts

Integration of Knowledge and Ideas

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

- 11 ⚡ Analyze an author's values and beliefs
- 11 ⚡ Analyze supported and unsupported assertions
- 11 ⚡ Analyze logical fallacies and their effects

Language

Vocabulary Acquisition and Use

There are no recommended focus skills in this domain.

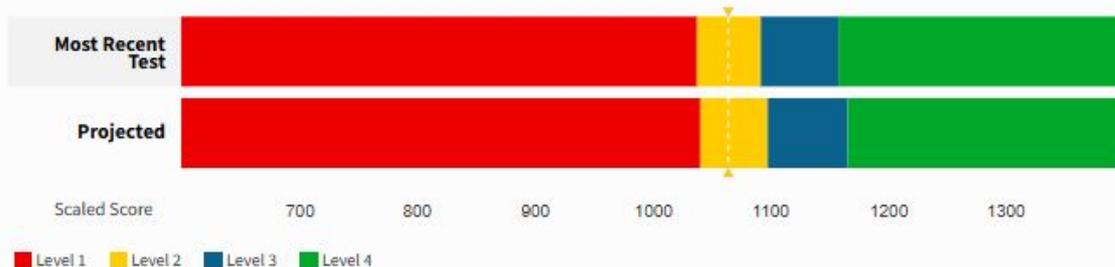
⚡ Focus skills identify the most critical skills to learn at each grade level.

STAR READING - Student #3

P Student [Redacted]

Test Date: Jan 23, 2025 8:29 AM
Grade: 8
Teacher: Hauck, S.
Class/Group: Advanced Language Arts 8 - Hauck - 1 - 3

State Benchmark, Grade 8



15

Star Reading Enterprise Tests Results

SS
(Scaled Score) **1064**

Level 2
[Redacted] Scaled Score is based on the Star Unified scale.

Projected SS
(for 6/10/25) **1064**

Level 2
Projected Scaled Score is based on the Star Unified scale.

PR
(Percentile Rank) **35**

[Redacted] scored higher than 35% of students nationally in the same grade.

IRL
(Instructional Reading Level) **5.7**

[Redacted] would be best served by instructional materials prepared at the fifth grade level.

ZPD
(Zone of Proximal Development) **4.3 - 7.1**

[Redacted] ZPD identifies books at the right level to provide optimal reading challenge without frustration. Enter [Redacted] ZPD in <https://www.arbookfinder.com> to find appropriate books.

STAR READING - Student #3

Suggested Skills (Core Progress Reading built for OR)

██████ Star Reading Enterprise Tests score(s) suggests these skills from CPR for OR learning progression would be challenging, but not too difficult. Combine this information with your own knowledge of the student and use your professional judgement when designing an instructional program.

Language

 Focus Skill

Vocabulary Acquisition and Use

This score suggests ██████ is ready for instruction and practice with the following skills.

Grade

-   Use grade-appropriate vocabulary correctly
-   Analyze words with similar denotative meanings
-   Determine synonyms for grade-appropriate words
-   Explain figures of speech in prose and poetry

Reading Informational Text

Craft and Structure

This score suggests ██████ is ready for instruction and practice with the following skills.

Grade

-   Explain connotations of words in nonfiction

STAR READING - Student #3

Key Ideas and Details

This score suggests [REDACTED] is ready for instruction and practice with the following skills.

Grade

7 ⚡ Analyze cause-and-effect interactions in a text

7 ⚡ Provide an objective summary of a text

7 ⚡ Draw conclusions based on analysis of details

7 ⚡ Analyze how events influence subsequent events

Reading Literature

Craft and Structure

This score suggests [REDACTED] is ready for instruction and practice with the following skills.

Grade

7 ⚡ Explain connotations of words in literature

7 ⚡ Analyze point of view and narrator's development

Key Ideas and Details

This score suggests [REDACTED] is ready for instruction and practice with the following skills.

Grade

7 ⚡ Analyze how plot influences other story elements

7 ⚡ Infer the theme and analyze how it's developed

7 ⚡ Analyze role / significance of events in a plot

7 ⚡ Draw conclusions based on analysis of text

⚡ Focus skills identify the most critical skills to learn at each grade level.

STAR MATH - Student #1

Student
C ██████████

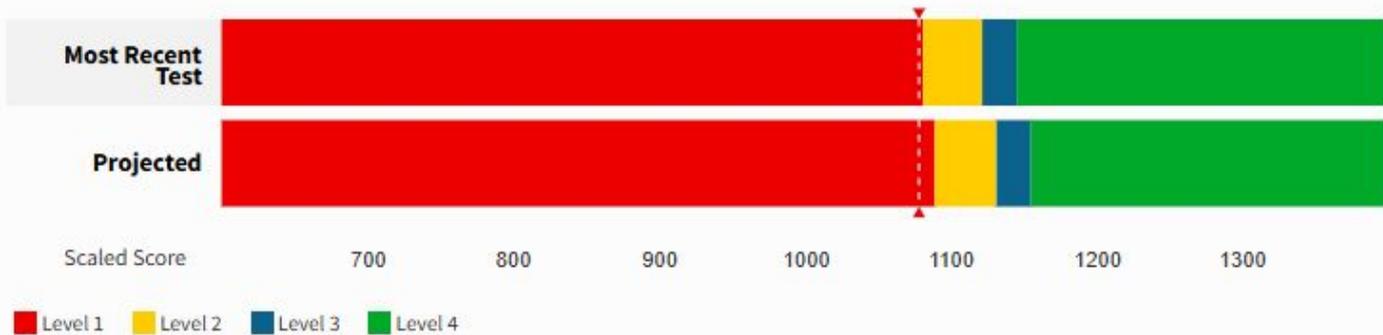
Test Date
Jan 21, 2025 10:24 AM

Grade
8

Teacher
Lindsey, W.

Class/Group
Algebra 8 Hs - Lindsey - 3 - 002

State Benchmark, Grade 8



18

Star Math Enterprise Tests Results

SS
(Scaled Score) **1078**

Level 1
████████ Scaled Score is based on the Star Unified scale.

Projected SS
(for 6/10/25) **1078**

Level 1
Projected Scaled Score is based on the Star Unified scale.

PR
(Percentile Rank) **42**

████████ scored higher than 42% of students nationally in the same grade.

STAR MATH - Student #1

Suggested Skills (Core Progress Math built for OR)

██████ Star Math Enterprise Tests score(s) suggests these skills from CPM for OR learning progression would be challenging, but not too difficult. Combine this information with your own knowledge of the student and use your professional judgement when designing an instructional program.

Numeric Reasoning



Number Systems

This score suggests ██████ is ready for instruction and practice with the following skills.

Grade

- 7 ⚡ Divide integers
- 7 ⚡ Multiply or divide integers to solve a problem
- 7 ⚡ Multiply rational numbers
- 7 ⚡ Divide rational numbers
- 7 ⚡ Convert between rational numbers in any form
- 7 ⚡ Solve problems with rationals and 4 operations

STAR MATH - Student #1

Proportional Reasoning

Ratios and Proportions

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

- 7 ⚡ Compute a unit rate from a ratio of fractions
- 7 ⚡ Decide if variables are in a linear relationship
- 7 ⚡ Identify the constant of proportionality
- 7 ⚡ Explain ordered pair: proportional relationship

Geometric Reasoning and Measurement

Geometric Reasoning and Measurement

There are no recommended focus skills in this domain.

Algebraic Reasoning

Expressions and Equations

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

- 7 ⚡ Add / subtract to simplify a linear expression
- 7 ⚡ Compare different forms of an expression
- 7 ⚡ Solve a problem using a 1-step linear equation

⚡ Focus skills identify the most critical skills to learn at each grade level.

STAR MATH - Student #2

C Student ██████████

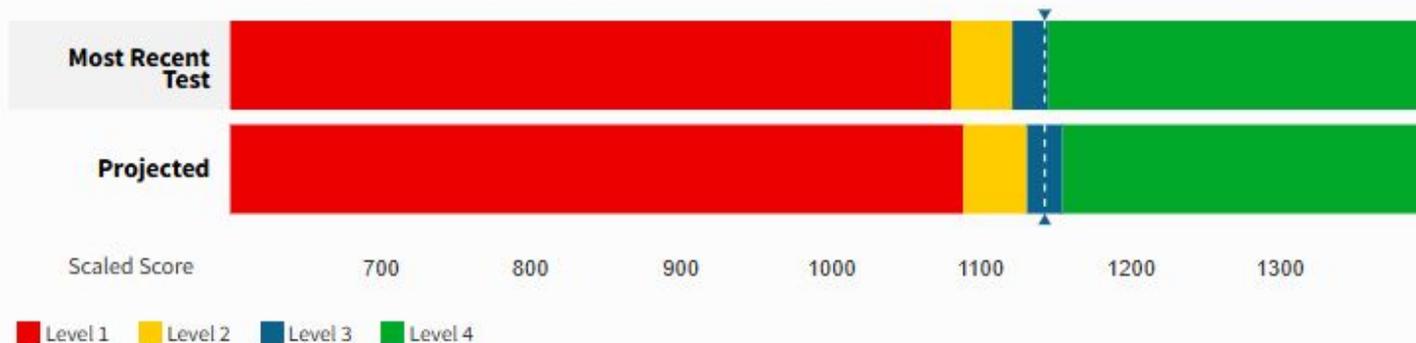
Test Date
Jan 21, 2025 2:08 PM

Grade
8

Teacher
Lindsey, W.

Class/Group
Algebra 8 Hs - Lindsey - 3 - 002

State Benchmark, Grade 8



21

Star Math Enterprise Tests Results

SS
(Scaled Score)
1143

Level 3

████████ Scaled Score is based on the Star Unified scale.

Projected SS
(for 6/10/25)
1143

Level 3

Projected Scaled Score is based on the Star Unified scale.

PR
(Percentile Rank)
80

████████ scored higher than 80% of students nationally in the same grade.

STAR MATH - Student #2

Star Math Enterprise Tests Results



Suggested Skills (Core Progress Math built for OR)

Star Math Enterprise Tests score(s) suggests these skills from CPM for OR learning progression would be challenging, but not too difficult. Combine this information with your own knowledge of the student and use your professional judgement when designing an instructional program.

Geometric Reasoning and Measurement

 Focus Skill

Geometric Reasoning and Measurement

This score suggests is ready for instruction and practice with the following skills.

Grade

GM  Show triangle congruence: corresponding parts

GM  Tell if figures are similar via transformations

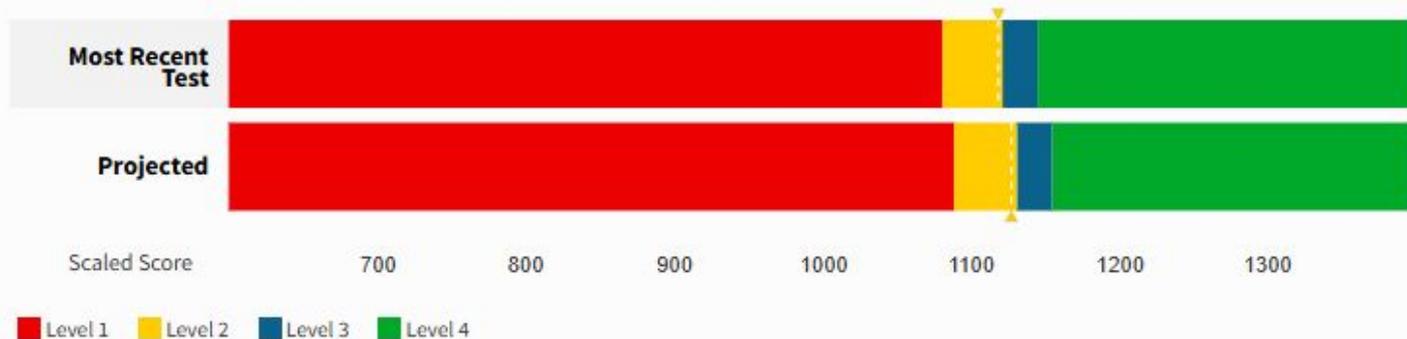
GM  Solve problems: congruence / similarity criteria

 Focus skills identify the most critical skills to learn at each grade level.

STAR MATH - Student #3

C Student [REDACTED] Test Date **Jan 21, 2025 10:12 AM** Grade **8** Teacher **Lindsey, W.** Class/Group **Algebra 8 Hs - Lindsey - 3 - 002**

State Benchmark, Grade 8



23

Star Math Enterprise Tests Results

SS (Scaled Score)	1119	Projected SS (for 6/10/25)	1127	PR (Percentile Rank)	65
■ Level 2		■ Level 2		■ scored higher than 65% of students nationally in the same grade.	
■ Scaled Score is based on the Star Unified scale.		■ Projected Scaled Score is based on the Star Unified scale.			

STAR MATH - Student #3

Suggested Skills (Core Progress Math built for OR)

█████ Star Math Enterprise Tests score(s) suggests these skills from CPM for OR learning progression would be challenging, but not too difficult. Combine this information with your own knowledge of the student and use your professional judgement when designing an instructional program.

Geometric Reasoning and Measurement



Focus Skill

Geometric Reasoning and Measurement

This score suggests █████ is ready for instruction and practice with the following skills.

Grade

8 ⚡ Angle facts from parallels and transversals

8 ⚡ Solve problems with cone / cylinder / sphere volume

Numeric Reasoning

Number and Quantity

This score suggests █████ is ready for instruction and practice with the following skills.

Grade

A1 ⚡ Determine accuracy of measurement

A1 ⚡ Convert a rate to an equivalent rate

A1 ⚡ Select / interpret unit form of a formula quantity

A1 ⚡ Find a process for solving problems using units

A1 ⚡ Interpret the meaning: graph's origin or scale

A1 ⚡ Choose the scale for a graph or data display

STAR MATH - Student #3

Algebraic Reasoning

Functions

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

A1 ⚡ Evaluate a function for a given input

A1 ⚡ Graph a linear equation using coordinate axes

Expressions and Equations

This score suggests [redacted] is ready for instruction and practice with the following skills.

Grade

A1 ⚡ Solve a linear equation / inequality in 1 variable

A1 ⚡ Solve with 1-variable linear equation / inequality

A1 ⚡ Solve a formula for a linear variable

A1 ⚡ Know graph as all solutions of equation

A1 ⚡ Graph a linear equation using coordinate axes

A1 ⚡ Interpret a linear expression by parts

⚡ Focus skills identify the most critical skills to learn at each grade level.

Student Learning Goal (SLG)

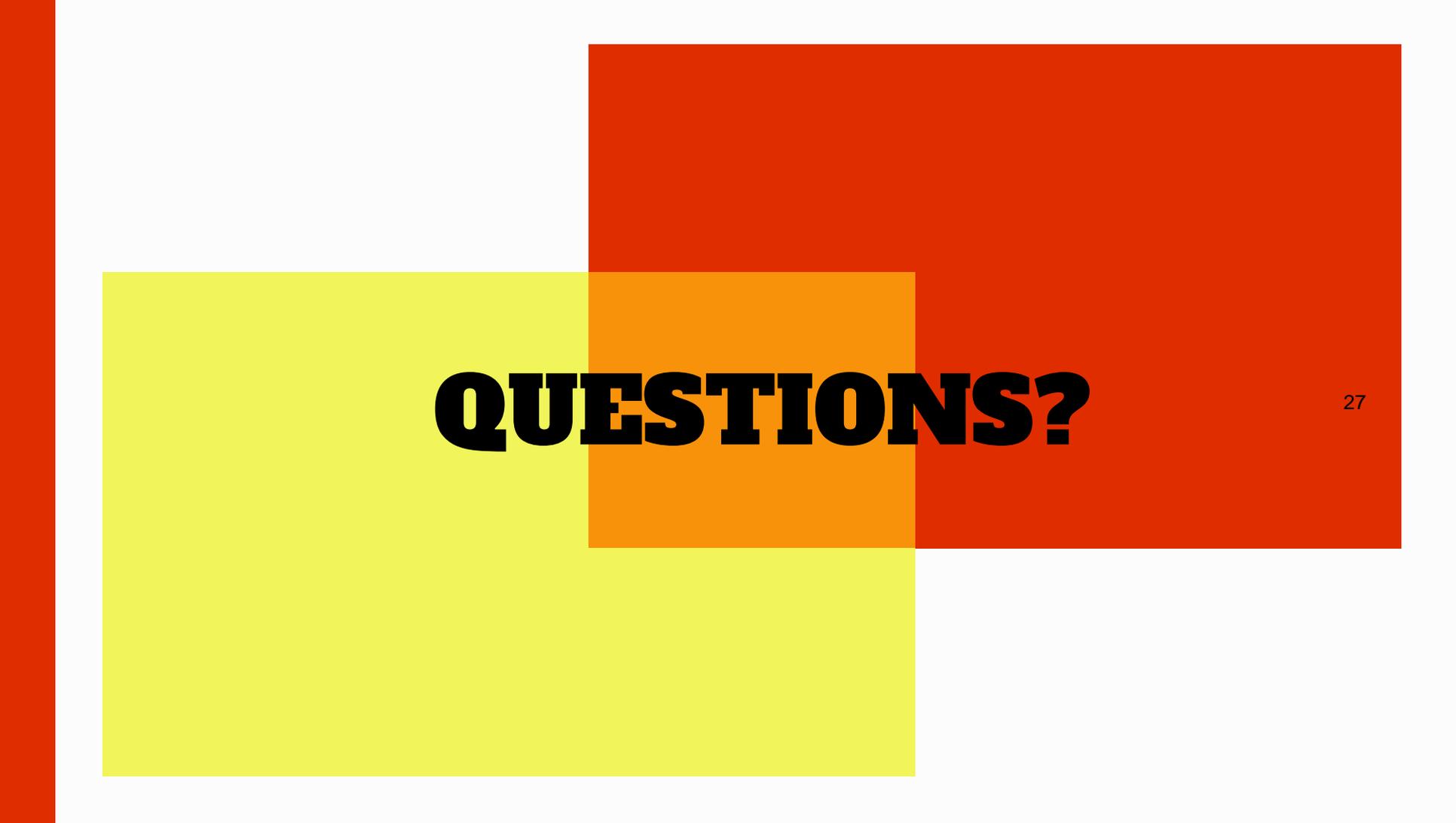
Academic Achievement Goal

By June 2025, **All students** will make growth on STAR reading and math assessment to demonstrate gained skills/knowledge.

Purpose - To ensure that staff are readily informed of student levels and to ensure that students are regularly assessed and placed in the appropriate interventions. Staff will ensure that the appropriate strategies are in place to promote the greatest level of student growth.

Measured by:

- Summative STAR reading and math assessments.
 - ◆ Duration
 - ◆ Scale Score
 - ◆ Rank
 - ◆ GE
 - ◆ ZPD
- Data Team Meeting
- SST Meeting Notes



QUESTIONS?

SHS Student January 23rd Report

28



Recap!

- SHS hosted our Winter Spirit Week beginning Dec. 16th, and finished with our Winter Assembly on the 20th! The assembly featured events like class tournaments, gingerbread house contests, and dances from the staff/senior boys!
- Concluded our Giving Tree!
- Snowflake Search :)



What's ASB up to?

- Make-A-Wish! ASB just met with our representative, and is very excited for our coming time with the organization! Stay tuned for many fundraisers coming up, such as business t-shirts, movie nights, and more! We have raised \$5,755 the past two school years, and would love to raise another \$1,745 this year. :)
- After game dance following SHS Home basketball games tomorrow! Admission will be \$1 as a fundraiser for Make-A-Wish, and all SHS students are welcome!
- Winter sports vid! Currently working on film and preliminary editing!

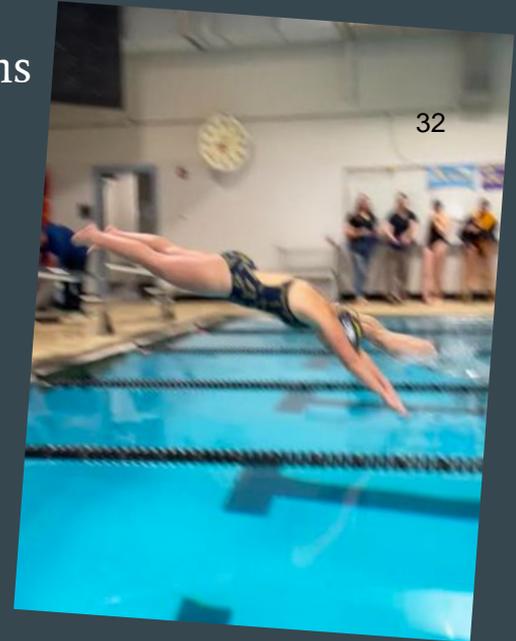
What's ASB up to?

- February 10th - 14th will host our Winter Formal Spirit Week! Dress up days will take place the week before Valentine's' Day! Our Sweethearts Dance (Winter Formal) will be that Saturday, February 15th! Also, Class vs. Class Basketball will be Wednesday, February 12th, @6 PM in the SHS Main Gym. Friends and family are welcome!
- Band and Choir vid is nearly complete!



Sports Report

- Both basketball programs have had a strong start, with the girls still undefeated(15-0!) and ranked #1 in the state with the boys not far behind at #7
- Swim team has had an amazing season, with their relay teams doing especially well at all of their meets
- Wrestling recently had their senior night, and Leo Michel is highly favored to win District Champ!
- The cheer squad was at Sweethome this past weekend and placed 1st in their competition!
- Dance team is going to perform at halftime of the girls basketball game this Friday!



Misc.

- Stayton High School's annual Booster Auction is coming up on February 8th, @3:30 PM. Tickets are on sale but closing fast! Contact the Booster Club if you are interested! Hope to see you all there!



- Stayton High National Honors Society is hosting their Blood drive on the 20th of February! To donate, go online to:

<https://www.redcrossblood.org/give.html/drive-results?zipSponsor=staytonhighschool>.

Both Regular and Power Red donation appointments are open! Our goal is to collect 30 pints in total. Doors will be open in the SHS Field House from 9 AM - 2 PM!

33



**TICKETS ON
SALE NOW AT**



SCAN CODE

THE SHS BOOSTER CLUB

THE BOOSTER CLUB HELPS TO SUPPORT AND PROMOTE ALL ATHLETIC PROGRAMS, INCLUDING DANCE, CHEER, AND BAND AT STAYTON HIGH SCHOOL. IN ADDITION, THE BOOSTERS PROVIDE A TOTAL OF \$20,000 IN SCHOLARSHIPS TO 10 QUALIFYING SENIOR STUDENT-ATHLETES WHO PLAN ON ATTENDING A TRADE SCHOOL, COMMUNITY COLLEGE, OR FOUR-YEAR UNIVERSITY. THE BOOSTER CLUB IS CONTINUOUSLY WORKING TO HELP MAINTAIN AND STRENGTHEN ATHLETIC PROGRAMS AND IMPROVE ATHLETIC FACILITIES.



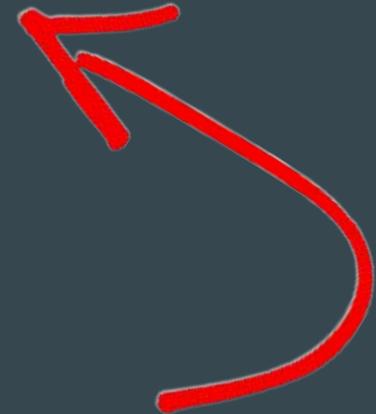
**STAYTON HIGH SCHOOL
BOOSTER CLUB**

45TH

Annual Auction

FEB 8TH 2025

DOORS OPEN AT 3:30 PM **GRAND HALL**
AT THE OREGON GARDEN





North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

Teaching and Learning Board Report January 2025

Items for Board Approval: None

Updates:

Mathematics Professional Learning

Elementary Teachers:

We were excited to have Jen Hunt, our Elementary Math consultant, return to NSSD to work with our K-5 staff in January. Our teachers and administrators actively participated in activities designed to enhance student learning in mathematics and explore practical ways to utilize our newly adopted instructional materials to ensure all students have access to high-quality mathematics instruction.

Jen expertly guided us in understanding that by fostering engaging classroom discussions, encouraging student interaction in mixed groups, and providing high-quality, differentiated instruction, our students can experience almost one to two years' worth of growth.

Kindergarten teachers were trained to enhance student understanding through concrete examples using games, mathematical tools, and songs. Our first through fifth-grade teachers requested to learn more about 'Fruit Salad.' This approach involves students receiving differentiated small-group instruction and opportunities to participate in learning groups to strengthen their fluency, number sense, problem-solving, and skill practice.

You can learn more about this strategy by watching this 15-minute video

 [Fruit Salad video - small group math protocol.mp4](#)



Secondary Teachers:

Shannon McCaw will return on February 14th to support secondary math teachers. During this day we will continue our ongoing calibration of common assessments, preparation for upcoming statewide testing and intentional lesson planing centered on using research based best practices. In addition to supporting teachers, Shannon will conduct training for secondary building administrators. These sessions will focus on how the math practices being implemented in classrooms can be effectively observed. Specifically, the training will address the integration of communication breaks ("BERC: Talk to Learn"), engaging activities ("BERC: Model to Learn"), and formative assessment strategies ("BERC: What to Learn") within classroom instruction.

The Four Habits of Teaching and Learning

During the 2024-2025 school year, our partnership with the BERC Group continues to deepen the implementation of the Four Habits of Teaching and Learning. We have contracted with the BERC Group to provide professional development opportunities to enhance instructional practices. This includes executive coaching sessions with Dr. Baker at each school site, allowing schools to address specific needs and tailor professional learning experiences.

Many schools are focusing on improving student engagement. Teachers are exploring strategies to increase student participation and discourse through talk protocols with their learning partners. Additionally, some schools are using the STAR Learning Walk framework, developed by the BERC Group, to observe each other in the classroom and reflect on how the habits can show up more in their own teaching practices.

These initiatives and our annual professional development sessions offer educators valuable opportunities for growth and reflection. Our partnership with the BERC Group supports our ongoing efforts to improve the Four Habits of Teaching and Learning.



**Every Student Belongs: Promoting Inclusion and Respect
January In-Service**

North Santiam is hosting an Every Student Belongs: Promoting Inclusion and Respect training during our staff in-service days.

Classified In-Service Day

January 24, 2025

Certified In-Service Day

January 31, 2025

Location: Stayton High School Cafeteria

Facilitator: Jill Goldsmith, Esq. J.D., M.Div. - Workplace Solutions Northwest

**In collaboration with Jamie Alamanzan and Jessica Gammell, Equity Collaborative & District Belonging Teams

Learning Outcomes:

- *Promoting a respectful and supportive atmosphere for all individuals in our schools;*
- *Recognizing discriminatory behaviors such as bullying, harassment, and stereotyping;*
- *Providing tools that staff can use to respectfully address and interrupt hurtful behaviors.*

We want to thank Baked and Loaded Potatoes for catering lunch for our staff.

Upcoming:

Integrated Guidance: Aligning for Student Success Application 25-27

9-12 Science Instructional Material Adoption

K-12 Social Emotional Learning Program Update

Comprehensive School Counseling Plan

1155 N 3rd Ave, Stayton, Oregon 97383

P: 503.769.6924 F: 503.769.3578

www.nsssd29j.org ~ communications@nsantiam.k12.or.us



NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2024



NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

DISTRICT OFFICIALS

June 30, 2024

BOARD OF DIRECTORS

Erin Cramer, Chair

McKenzie Strawn, Vice Chair

Coral Ford

Mark Henderson

Alisha Oliver

Mike Wagner

Laura Wipper

All directors receive mail at the address below

ADMINISTRATION

Lee Loving, Superintendent and Budget Officer

Rhonda Allen, Director of Business & Fiscal Services

DISTRICT ADDRESS

1155 N. 3rd Avenue
Stayton, Oregon 97383

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97383

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J, Stayton, Oregon as of June 30, 2024, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of North Santiam School District No. 29J, Stayton, Oregon, 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.

Emphasis of Matter - Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2024, the District adopted new accounting guidance: GASB Statement No. 100, *Accounting Changes and Error Corrections*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about North Santiam School District No. 29J, Stayton, Oregon's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the 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 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 financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Santiam School District No. 29J, Stayton, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Santiam School District No. 29J, Stayton, Oregon's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, and the budgetary comparison information on pages 5 through 11, 62 through 66, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the management's discussion and analysis, the schedules of the District's proportionate share of the net pension liability and District contributions for PERS and OPEB RHIA, the schedule changes in OPEB liability and related ratios for OPEB – medical benefit, 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 aforementioned information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison 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 budgetary comparison information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise North Santiam School District No. 29J's basic financial statements. The individual fund schedules, other financial schedules, and supplemental information required by the Oregon Department of Education are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The individual fund schedules, other financial schedules, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

The supplemental information required by the Oregon Department of Education 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.

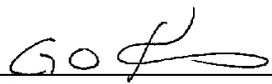
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 4, 2024 on our tests of the District's compliance with certain provisions of laws and regulations 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.

Accuity, LLC

By: 
Glen O. Kearns, CPA

Albany, Oregon
December 4, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

INTRODUCTION

As management of North Santiam School District No. 29J, Stayton, Oregon, we offer readers this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2024, total net position of North Santiam School District No. 29J amounted to \$(17,661,374). Of this amount, \$(7,088,650) was invested in capital assets, net of related debt. The remaining balance included \$7,151,301 restricted for various purposes, and \$(17,724,025) of unrestricted net position.
- At June 30, 2024, the District's governmental funds reported combined ending fund balances of \$15,796,946.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to North Santiam School District No. 29J's basic financial statements. The basic financial statements are comprised 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 District's finances in a manner similar to a private-sector business.

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

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

Both of the government-wide financial statements present functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities).

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

The governmental activities of the District include revenues and expenditures associated with the purchase, construction, and major repair of governmental capital assets.

The government-wide financial statements can be found on pages 12 through 14 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 that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of North Santiam School District No. 29J 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 District'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 District'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.

The District maintains six individual governmental funds. 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, Grants and Student Body, Debt Service, and Capital Projects Funds, all of which are considered to be major governmental funds, as well as for the Food Service and Trust and Agency Funds, both of which are considered to be nonmajor governmental funds.

North Santiam School District No. 29J 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 basic governmental fund financial statements can be found on pages 15 through 18 of this report.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

□ **Proprietary Funds**

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

Internal service funds serve as an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses the internal service fund to account for its unemployment accounts. Because this predominantly benefits governmental functions, it has been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 19 through 21 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 22 through 61 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the schedules of the District's proportionate share of the net pension liability and District contributions - PERS and OPEB RHIA, the schedules of changes in OPEB liability and related ratios - medical benefit, and the budgetary comparison information for the General Fund and Grants and Student Body Fund. This required supplementary information can be found on pages 62 through 66 of this report.

Individual fund schedules can be found on pages 67 through 71 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. At June 30, 2024, the District's liabilities exceeded assets by \$17,661,374.

A large portion of the District's net position reflects its investment in capital assets (e.g. land, buildings, and equipment) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets for classrooms and supporting services for providing kindergarten through twelfth grade education. Consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

District's Net Position

The District's net position increased by \$4,058,442 during the current fiscal year. The increase is primarily due to a decrease in program expenses.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Assets		
Current and other assets	\$ 12,227,519	\$ 12,013,586
Restricted assets	5,948,668	4,726,887
Capital assets, net of accumulated depreciation	<u>7,596,567</u>	<u>7,761,172</u>
Total assets	<u>25,772,754</u>	<u>24,501,645</u>
Deferred outflows of resources	<u>9,166,404</u>	<u>12,653,481</u>
Liabilities		
Current liabilities	8,928,198	7,538,872
Noncurrent liabilities	<u>34,691,604</u>	<u>42,908,535</u>
Total liabilities	<u>43,619,802</u>	<u>50,447,407</u>
Deferred inflows of resources	<u>8,980,730</u>	<u>8,427,535</u>
Net position		
Net investment in capital assets	(7,088,650)	(7,050,502)
Restricted for various purposes	7,151,301	4,742,223
Unrestricted	<u>(17,724,025)</u>	<u>(19,411,537)</u>
Total net position	<u>\$ (17,661,374)</u>	<u>\$ (21,719,816)</u>

District's Changes in Net Position

The condensed statement of activities information shown on the next page explains changes in net position.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Condensed Statement of Changes in Net Position

	Governmental Activities	
	2024	2023
Program revenues		
Charges for services	\$ 438,101	\$ 534,569
Operating grants and contributions	5,898,082	7,392,811
Capital grants and contributions	-	6,000
Total program revenues	6,336,183	7,933,380
General revenues		
Taxes	10,040,962	9,230,681
State school fund - general support	18,151,662	16,752,480
Common school fund	290,645	270,959
Unrestricted state and local revenue	26,306	634,674
Unrestricted grants and contributions	196,410	85,511
Investment earnings	961,479	500,975
Miscellaneous	319,790	2,134,426
Total general revenues	29,987,254	29,609,706
Total revenues	36,323,437	37,543,086
Program expenses		
Instruction	16,572,221	20,002,457
Support services	12,273,654	11,554,716
Enterprise and community services	1,439,093	1,282,385
Facilities acquisition and construction	1	31,688
Unallocated depreciation expense	502,696	498,417
Interest on long-term debt	1,477,330	2,508,860
Total program expenses	32,264,995	35,878,523
Change in net position	4,058,442	1,664,563
Net position - beginning of year	(21,719,816)	(23,384,379)
Net position - end of year	\$ (17,661,374)	\$ (21,719,816)

Revenues

Since the District's mission is to provide a free and appropriate public education for kindergarten through twelfth grade students within its boundaries, the District may not charge for its core services.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

As expected, therefore, general revenues provide 93% of the funding required for governmental programs. Property taxes and state school funding combined for 94% of general revenues and 78% of total revenues. Operating grants and contributions represent 16% of total revenues. Included in this category are \$4,767,154 of state reimbursements for special education programs and \$1,130,928 for student nutrition programs.

Expenses

Expenses related to governmental activities are presented in several broad functional categories. Costs of direct classroom instruction activities account for 51% of the total expenses of \$32,264,995. In addition, approximately 38% of the costs in supporting services relate to students, instructional staff, and school administration.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measurement of the District's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the District's governmental funds reported combined fund balances of \$15,796,946. The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$5,310,866. Of this amount, \$5,024,725 constitutes unassigned fund balance, which is available for spending at the District's discretion.

BUDGETARY HIGHLIGHTS

Budget amounts shown in the financial statements reflect the original budget amounts, one supplemental budget, and one approved appropriation change.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2024 amounted to \$7,596,567, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, and machinery and equipment. The total depreciation related to the District's investment in capital assets for the current fiscal year amounted to \$502,696.

Additional information on the District's capital assets can be found on page 33 of this report.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Long-Term Liabilities

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$34,825,213. This amount comprises general obligation bonds with a related issuance premium, two limited tax pension bonds, and one note payable. The District's total long-term liabilities outstanding decreased by \$3,488,181 during the current fiscal year. Additional information on the District's long-term liabilities can be found on pages 38 through 41 of this report.

KEY ECONOMIC FACTORS AND BUDGET INFORMATION FOR THE FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could affect its future financial health:

- The 2024-25 budget was built based on a funding level of \$10.2 billion and maintained current staffing levels. We will continue to fund staffing using Student Investment Account funding and High School Success funding. Accurate student enrollment data, particularly kindergarten enrollment, will be crucial for future budget planning. Additionally, rising PERS rates and the upcoming expiration of the 2003 PERS side account will significantly impact our operational funding in the next few years.
- The District continues to focus on student engagement, growth, and learning with a continued emphasis on appropriate staffing levels and program enhancement with students accessing English Language Development services and Special Education services. The enhancement of CTE programs at Stayton High School is designed to attract high school students to varying opportunities that will increase the high school graduation rate and prepare them for success after high school.
- The District is also positioning itself to prepare for a GO Bond, potentially in the coming years. The capital improvement fund is well established, allowing for facility improvements as planned and needed.

All of these factors were considered in preparing the District's budget for fiscal year 2024-2025. The unassigned ending General Fund balance of \$5,024,725 will be available for program resources in fiscal year 2024-2025.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in the report or requests for additional information should be addressed to: Director of Business & Fiscal Services, North Santiam School District No. 29J, 1155 N 3rd Ave, Stayton, Oregon 97383.

BASIC FINANCIAL STATEMENTS

NORTH SANTIAM SCHOOL DISTRICT NO. 25J
Stayton, Oregon

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 10,904,540
Cash with agent	20,980
Grants and accounts receivable	1,151,740
Inventory	28,365
Prepaid assets	27,586
Property taxes receivable	308,282
Total current assets	12,441,493
Restricted assets	
Cash and cash equivalents	5,869,845
Cash with agent	3,472
Property taxes receivable	75,351
Total restricted assets	5,948,668
OPEB RHIA benefit	257,430
Lease assets, net of accumulated amortization	43,456
Capital assets not being depreciated	108,712
Capital assets being depreciated, net	7,487,855
Total assets	26,287,614
DEFERRED OUTFLOWS OF RESOURCES	9,166,404
LIABILITIES	
Current liabilities	
Accounts payable	705,980
Payroll liabilities	1,017,922
Compensated absences	3,316,711
Accrued interest	27,361
Lease liabilities, current portion	38,085
Long-term liabilities, current portion	3,822,139
Total current liabilities	8,928,198
Noncurrent liabilities	
Lease liabilities, less current portion	6,903
Long-term liabilities, less current portion	31,003,074
Net pension liability PERS	3,091,901
OPEB medical liability	1,104,586
Total liabilities	44,134,662
	(continued)

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

NORTH SANTIAM SCHOOL DISTRICT NO. 25J
Stayton, Oregon

STATEMENT OF NET POSITION

June 30, 2024

	Governmental Activities
(continued)	
DEFERRED INFLOWS OF RESOURCES	8,980,730
NET POSITION	
Net investment in capital assets	(7,088,650)
Restricted for:	
Debt service	2,337,851
Facility improvements	1,521,796
Student activities	380,792
School nutrition	1,521,796
Scholarship funds	428,084
Grant projects	960,982
Unrestricted	(17,724,025)
Total net position	\$ (17,661,374)

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities					
Instruction	\$ 16,572,221	\$ 331,429	\$ 1,315,474	\$ -	\$ (14,925,318)
Support services	12,273,654	-	3,451,680	-	(8,821,974)
Community services	1,439,093	106,672	1,130,928	-	(201,493)
Facilities acquisition and construction	1	-	-	-	(1)
Unallocated depreciation	502,696	-	-	-	(502,696)
Interest on long-term debt	<u>1,477,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,477,330)</u>
Total governmental activities	<u>\$ 32,264,995</u>	<u>\$ 438,101</u>	<u>\$ 5,898,082</u>	<u>\$ -</u>	<u>(25,928,812)</u>
General revenues					
Property taxes levied for general purposes					7,384,131
Property taxes levied for debt service					2,416,829
Construction excise tax					240,002
State school fund - general support					18,151,662
Common school fund					290,645
Unrestricted state and local revenue					26,306
Unrestricted grants and contributions					196,410
Investment earnings					961,479
Miscellaneous					<u>319,790</u>
Total general revenues					<u>29,987,254</u>
Change in net position					4,058,442
Net position - beginning					<u>(21,719,816)</u>
Net position - ending					<u>\$ (17,661,374)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

BALANCE SHEET

GOVERNMENTAL FUNDS

June 30, 2024

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Trust and Agency Fund	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 5,978,152	\$ 3,500,607	\$ 2,958,983	\$ 3,776,785	\$ -	\$ 47,292	\$ 16,261,819
Cash with agent	20,980	-	3,472	-	-	-	24,452
Grants and accounts receivable	287,316	772,530	5,375	8,803	77,716	-	1,151,740
Property taxes receivable	308,282	-	75,351	-	-	-	383,633
Prepaid assets	5,238	22,348	-	-	-	-	27,586
Inventory	-	-	-	-	28,365	-	28,365
Total assets	<u>\$ 6,599,968</u>	<u>\$ 4,295,485</u>	<u>\$ 3,043,181</u>	<u>\$ 3,785,588</u>	<u>\$ 106,081</u>	<u>\$ 47,292</u>	<u>\$ 17,877,595</u>
LIABILITIES							
Book overdraft	\$ -	\$ -	\$ -	\$ -	\$ 83,854	\$ -	\$ 83,854
Accounts payable	51,138	2,668	651,230	(317)	12	-	704,731
Accrued liabilities	<u>1,017,922</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,017,922</u>
Total liabilities	<u>1,069,060</u>	<u>2,668</u>	<u>651,230</u>	<u>(317)</u>	<u>83,866</u>	<u>-</u>	<u>1,806,507</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - Property taxes	<u>220,042</u>	<u>-</u>	<u>54,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274,142</u>
Total deferred inflows of resources	<u>220,042</u>	<u>-</u>	<u>54,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274,142</u>
FUND BALANCES							
Nonspendable	5,238	22,348	-	-	28,365	-	55,951
Restricted	-	1,341,774	2,337,851	1,521,796	-	47,292	5,248,713
Committed	280,903	1,776,791	-	2,130,592	-	-	4,188,286
Assigned	-	1,151,904	-	133,517	-	-	1,285,421
Unassigned	<u>5,024,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,150)</u>	<u>-</u>	<u>5,018,575</u>
Total fund balances	<u>5,310,866</u>	<u>4,292,817</u>	<u>2,337,851</u>	<u>3,785,905</u>	<u>22,215</u>	<u>47,292</u>	<u>15,796,946</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,599,968</u>	<u>\$ 4,295,485</u>	<u>\$ 3,043,181</u>	<u>\$ 3,785,588</u>	<u>\$ 106,081</u>	<u>\$ 47,292</u>	<u>\$ 17,877,595</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2024

Total fund balances		\$ 15,796,946
Property tax revenue is recognized in the net position of governmental activities when the taxes are levied; however, in the governmental fund statements, it is recognized when available to be used for current year operations. Taxes not collected within 60 days of the end of the year are not considered available to pay for current year operations and are therefore not reported as revenue in the governmental funds.		274,142
Capital and lease assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Lease assets, net	43,456	
Cost, capital assets	25,277,855	
Accumulated depreciation	<u>(17,681,288)</u>	7,640,023
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		595,171
Amounts relating to the District's proportionate share of net pension liability or assets for the Oregon Public Employees Retirement System (PERS) are not reported in the governmental fund statements. In the governmental fund statements, pension expense is recognized when due. The amounts consist of:		
Deferred outflows of resources relating to pension expense	9,166,404	
Deferred inflows of resources relating to return on pension assets	(8,980,730)	
OPEB RHIA benefit	(257,430)	
OPEB medical benefit	(1,104,586)	
Net pension liability	<u>(2,577,041)</u>	(3,753,383)
Long-term liabilities not payable in the current year are not reported as governmental fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. These liabilities consist of:		
Accrued interest	(27,361)	
Lease liability	(44,988)	
Compensated absences	(3,316,711)	
Notes payable	(145,818)	
Bond premiums	(1,314,399)	
Bonds payable	<u>(33,364,996)</u>	<u>(38,214,273)</u>
Net position of governmental activities		\$ <u>(17,661,374)</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

For the Year Ended June 30, 2024

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Trust and Agency Fund	Total Governmental Funds
REVENUES							
Local revenue	\$ 8,609,582	\$ 440,282	\$ 5,314,960	\$ 265,407	\$ 110,379	\$ 37,572	\$ 14,778,182
Intermediate revenue	23,516	98,401	-	-	-	-	121,917
State revenue	18,638,677	3,178,723	-	-	228,681	-	22,046,081
Federal revenue	9,174	1,375,294	-	-	880,866	-	2,265,334
Total revenues	<u>27,280,949</u>	<u>5,092,700</u>	<u>5,314,960</u>	<u>265,407</u>	<u>1,219,926</u>	<u>37,572</u>	<u>39,211,514</u>
EXPENDITURES							
Current							
Instruction	15,436,942	2,227,869	-	8,631	-	-	33,110,384
Support services	10,466,558	2,684,061	-	172,993	-	7,500	13,331,112
Community services	3,576	94,752	-	-	1,429,266	-	1,527,594
Debt service	-	-	4,932,058	40,531	-	-	4,972,589
Facilities acquisition and construction	-	-	-	179,476	-	-	179,476
Total expenditures	<u>25,907,076</u>	<u>5,006,682</u>	<u>4,932,058</u>	<u>401,631</u>	<u>1,429,266</u>	<u>7,500</u>	<u>37,684,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,373,873</u>	<u>86,018</u>	<u>382,902</u>	<u>(136,224)</u>	<u>(209,340)</u>	<u>30,072</u>	<u>1,527,301</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	697,000	-	674,833	10,167	-	1,382,000
Transfers out	(1,585,000)	-	-	(75,000)	-	-	(1,660,000)
Total other financing sources (uses)	<u>(1,585,000)</u>	<u>697,000</u>	<u>-</u>	<u>599,833</u>	<u>10,167</u>	<u>-</u>	<u>(278,000)</u>
Net change in fund balances	(211,127)	783,018	382,902	463,609	(199,173)	30,072	1,249,301
Fund balances - beginning	5,521,993	3,509,799	1,954,949	3,322,296	221,388	17,220	14,547,645
Fund balances - ending	<u>\$ 5,310,866</u>	<u>\$ 4,292,817</u>	<u>\$ 2,337,851</u>	<u>\$ 3,785,905</u>	<u>\$ 22,215</u>	<u>\$ 47,292</u>	<u>\$ 15,796,946</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, 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

Net change in fund balances		\$ 1,249,301
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset additions	338,091	
Depreciation expense recorded in the current year	<u>(502,696)</u>	(164,605)
Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Change in accrued interest	7,078	
Amortization of issuance premium	22,325	
Debt principal paid	<u>3,465,856</u>	3,495,259
Lease assets and liabilities are reported as expenditures in the governmental funds when they are paid. In the statement of activities, leases are amortized over the life of the lease.		
		(2,991)
Compensated absences are recognized as an expenditures in the governmental funds when they are paid. In the statement of activities, compensated absences are recognized as an expenditure when earned.		
		(539,799)
The internal service fund is used by management to charge the costs of unemployment insurance premiums to individual funds. This activity is consolidated with the governmental funds in the statement of activities.		
		273,122
Pension expense or credits that do not meet the measurable and available criteria are not recognized as revenue or expense in the current year in the governmental funds. In the statement of activities, pension expense or credit is recognized when determined to be accrued.		
		<u>(251,845)</u>
Change in net position		<u>\$ 4,058,442</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF NET POSITION

PROPRIETARY FUND

June 30, 2024

	<u>Internal Service Fund</u> <u>Unemployment</u>
ASSETS	
Cash and cash equivalents	\$ 596,420
LIABILITIES	
Accounts payable	<u>1,249</u>
NET POSITION	
Unrestricted	<u>\$ 595,171</u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
MODIFIED CASH BASIS

PROPRIETARY FUND

For the Year Ended June 30, 2024

	Internal Service Fund <u>Unemployment</u>
Operating revenues	<u>\$ -</u>
Operating expenses	
Support services	<u>4,878</u>
Operating income (loss)	(4,878)
Transfers	<u>278,000</u>
Change in net position	273,122
Net position - beginning	<u>322,049</u>
Net position- ending	<u><u>\$ 595,171</u></u>

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

For the Year Ended June 30, 2024

	Internal Service Fund <u>Unemployment</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Payments to employees	\$ (3,656)
Net cash provided (used) by operating activities	<u>(3,656)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Transfers in	<u>278,000</u>
Net increase (decrease) in cash and cash equivalents	274,344
Cash and cash equivalents - beginning	<u>322,076</u>
Cash and cash equivalents - ending	<u><u>\$ 596,420</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (4,878)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Increase (decrease) in accounts payable	<u>1,222</u>
Net cash provided (used) by operating activities	<u><u>\$ (3,656)</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all the activities of the District.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statements of activities) report information on all of the activities of the District.

B. Reporting Entity

North Santiam School District No. 29J is a municipal corporation governed by an elected five-member board. The District was organized under the provision of Oregon Statutes Chapter 332 for the purpose of operating elementary and secondary schools. There are various governmental agencies and special service districts that provide services within the boundaries of the District; however, the District is not financially accountable for any of these entities, and, therefore, none of them are considered component units or included in the basic financial statements.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category - governmental, and proprietary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Special Revenue Fund

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

Debt Service Fund

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

Capital Projects Fund

Capital Projects Fund – The Capital Projects Fund accounts for the accumulation of resources to be used for equipment and building needs. The primary sources of revenue are transfers from the General Fund and grants restricted for capital improvements and equipment purchases. The primary use of revenue is for capital improvements to District facilities.

Additionally, the District reports the following nonmajor governmental funds:

Special Revenue Funds

Food Service Fund – The Food Service Fund accounts for the proceeds of grant and food sale revenues restricted for food service. The primary source of revenue is federal grants. The primary uses of revenue are for operation of food service programs.

Trust and Agency Fund – The Trust and Agency Fund accounts for donor contributions restricted for scholarships. The primary source of revenue is contributions. The primary use of revenue is for scholarship expenses.

In addition, the District reports the following proprietary fund:

Internal Service Fund

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

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

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

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 30 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Budgetary Information

Annual budgets are adopted on the modified cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and internal service funds. The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the board of directors by resolution prior to the beginning of the District's fiscal year.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total instruction, support services, community services, debt service, facilities acquisition and construction, operating contingencies, and interfund transfers for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories.

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

During the year, there was one supplemental budget. The District does not use encumbrances and appropriations lapse at year-end. Budget amounts shown in the financial statements reflect the original budget amounts, one supplemental budget, and one approved appropriation change.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

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

2. Investments

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

3. Accounts Receivable

Receivables for federal and state grants, and state, county, and local shared revenues are recorded as revenue when earned.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

4. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance or repairs that do not add to the value of an asset or materially extend its life are charged to expenditures as incurred and are not capitalized. Major capital outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation of capital assets are computed on the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	5-20
Buildings and improvements	7-50

5. Deferred Outflows/Inflows of Resources (Non-Pension Related)

In addition to assets, the statement of financial position 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 a future period and will therefore not be recognized as an outflow of resources (expense/expenditure) until that time. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will therefore not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

7. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Restricted fund balance are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The school board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for the specific purposes but do not meet the criteria to be classified as committed. The school board has by resolution authorized the Business Manager to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The District reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

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The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance - amounts that District intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates authority.
- Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The District has not formally adopted a policy for commitment or assignment of unrestricted fund balance. The District has not formally adopted a minimum fund balance policy.

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

3. Compensated Absences

Amounts of vested or accumulated vacation and sick leave that are expected to be liquidated with expendable available financial resources are reported as expenditures when paid. Amounts of vested or accumulated vacation and sick leave that are not expected to be liquidated with expendable available financial resources are reported as long-term liabilities on the statement of net position.

4. Pensions

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

5. Proprietary Fund Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenue of the Insurance Fund is charges to other agencies for services provided. Operating expenses for the Insurance Fund include the cost of services and administrative expenses. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

North Santiam School District No. 29J maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price 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 on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* - Unadjusted quoted prices for identical investments in active markets.
- *Level 2* - Observable inputs other than quoted market prices; and,
- *Level 3* - Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2024.

Fair values of assets measured on a recurring basis at June 30, 2024 are as follows:

	<u>Level 2</u>
Oregon Local Government Investment Pool	<u>\$ 14,102,538</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The District has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2024, the District had the following investments:

	<u>Credit Quality Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 14,102,538</u>

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories.

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Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. The District holds accounts at Umpqua Bank and US Bank, for which deposits are insured by the FDIC insurance up to \$250,000 each. At June 30, 2024, the District's had deposits of \$500,000 insured by the FDIC, and \$2,878,454 collateralized by the PFCP.

Deposits

The District's deposits and investments at June 30, 2024 are as follows:

Petty cash	\$ 9,840
Checking accounts	2,662,007
Total investments	<u>14,102,538</u>
 Total deposits and investments	 <u><u>\$ 16,774,385</u></u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 5,978,152
Grants and Student Body Fund	2,158,833
Food Service Fund (book overdraft)	(83,854)
Capital Projects Fund	2,254,989
Internal service fund - Insurance Fund	<u>596,420</u>
 Total governmental activities - unrestricted	 <u>10,904,540</u>
Governmental activities - restricted	
Debt Service Fund	2,958,983
Grants and Student Body Fund	1,341,774
Capital Projects Fund	1,521,796
Trust and Agency Fund	<u>47,292</u>
 Total governmental activities - restricted	 <u>5,869,845</u>
 Total cash and investments	 <u><u>\$ 16,774,385</u></u>

Restricted cash is for future payments of principal and interest on long-term debt, special projects, and the completion of bond projects.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

B. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 108,712	\$ -	\$ -	\$ 108,712
Total capital assets not being depreciated	108,712	-	-	108,712
Capital assets being depreciated				
Buildings and improvements	23,843,828	229,562	(31,392)	24,041,998
Equipment and vehicles	1,121,791	108,529	(103,175)	1,127,145
Total capital assets being depreciated	24,965,619	338,091	(134,567)	25,169,143
Less accumulated depreciation for				
Buildings and improvements	(17,091,799)	(449,502)	31,392	(17,509,909)
Equipment and vehicles	(221,360)	(53,194)	103,175	(171,379)
Total accumulated depreciation	(17,313,159)	(502,696)	134,567	(17,681,288)
Total capital assets being depreciated, net	7,652,460	(164,605)	-	7,487,855
Governmental activities capital assets, net	\$ 7,652,460	\$ (164,605)	\$ -	\$ 7,596,567

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 108,712	\$ -	\$ 108,712
Buildings and improvements	24,041,998	(17,509,909)	6,532,089
Equipment and vehicles	1,127,145	(171,379)	955,766
Total governmental capital assets	\$ 25,277,855	\$ (17,681,288)	\$ 7,596,567

Depreciation expense for the year ended June 30, 2024 was reported as follows:

Unallocated depreciation expense	\$ 502,696
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NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

C. Lease Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Lease assets				
Buildings	\$ 120,803	\$ -	\$ (120,803)	\$ -
Equipment	157,318	1,318	-	158,636
Total lease assets	278,121	1,318	(120,803)	158,636
Less accumulated amortization for				
Buildings	(116,378)	-	116,378	-
Equipment	(76,417)	(38,763)	-	(115,180)
Total accumulated amortization	(192,795)	(38,763)	116,378	(115,180)
Total lease assets, net	\$ 85,326	\$ (37,445)	\$ (4,425)	\$ 43,456

D. Deferred Inflows/Outflows of Resources

Deferred inflows and outflows of resources summarized on the statement of net position are comprised of the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB RHIA benefit	\$ 27,997	\$ (9,239)
Net pension liability PERS	8,950,189	(8,590,331)
OPEB medical liability	188,218	(381,160)
Total	\$ 9,166,404	\$ (8,980,730)

E. Compensated Absences

Compensated absences are generally liquidated using the general fund, activity for the year was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Compensated absences	\$ 2,776,912	\$ 539,799	\$ -	\$ 3,316,711

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

F. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:				Total
	Grants and Student Body Fund	Capital Projects Fund	Food Service Fund	Internal Service Fund	
Transfers out:					
General Fund	\$ 622,000	\$ 674,833	\$ 10,167	\$ 278,000	\$ 1,585,000
Capital Projects Fund	75,000	-	-	-	75,000
Total	<u>\$ 697,000</u>	<u>\$ 674,833</u>	<u>\$ 10,167</u>	<u>\$ 278,000</u>	<u>\$ 1,660,000</u>

G. Lease Liabilities

1. Changes in Lease Liabilities

The following is a summary of lease liabilities transactions for the year:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Lease liabilities				
Buildings	\$ 1,750	\$ -	\$ (1,750)	\$ -
Equipment	82,117	-	(37,129)	44,988
Total lease liabilities	<u>\$ 83,867</u>	<u>\$ -</u>	<u>\$ (38,879)</u>	<u>\$ 44,988</u>

2. Building Lease - Unit # 2610-2611

On July 1, 2021, North Santiam School District No. 29J entered into a 25-month lease as Lessee for the use of Building - Unit # 2610-2611, Serial #M99531A, B. An initial lease liability was recorded in the amount of \$43,606. As of June 30, 2024, the value of the lease liability is \$0. North Santiam School District No. 29J is required to make monthly fixed payments of \$1,750. The lease has an interest rate of 0.3080%. The Building's estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2024 of \$43,606, with accumulated amortization of \$43,606, is included with Buildings on the Lease Assets schedule.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

3. Building Lease - Unit # 2854.55

On July 26, 2021, North Santiam School District No. 29J entered into a 24-month lease as Lessee for the use of Building - Unit #2854.55. An initial lease liability was recorded in the amount of \$58,627. As of June 30, 2024, the value of the lease liability is \$0. North Santiam School District No. 29J is required to make monthly fixed payments of \$2,450. The lease has an interest rate of 0.3080%. The Building's estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2024 of \$77,197, with accumulated amortization of \$77,197, is included with Buildings on the Lease Assets schedule.

4. Equipment Lease - Cannon Copies/Printers

On July 1, 2021, North Santiam School District No. 29J entered into a 49-month lease as Lessee for the use of Canon Copiers/Printers. An initial lease liability was recorded in the amount of \$155,906. As of June 30, 2024, the value of the lease liability is \$44,066. North Santiam School District No. 29J is required to make monthly fixed payments of \$3,154. The lease has an interest rate of 0.5600%. The Equipment's estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2024 of \$155,906, with accumulated amortization of \$113,462, is included with Equipment on the Lease Assets schedule.

5. Equipment Lease - Options Academy Copier (1)

On September 22, 2021, North Santiam School District No. 29J entered into a 47-month lease as Lessee for the use of Options Academy Copier (1). An initial lease liability was recorded in the amount of \$1,941. As of June 30, 2024, the value of the lease liability is \$624. North Santiam School District No. 29J is required to make monthly fixed payments of \$42. The lease has an interest rate of 0.5600%. The Equipment's estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2024 of \$1,941, with accumulated amortization of \$1,382, is included with Equipment on the Lease Assets schedule.

6. Equipment Lease - Options Academy Copier

On July 20, 2022, North Santiam School District No. 29J entered into a 55-month lease as Lessee for the use of Options Academy Copier. An initial lease liability was recorded in the amount of \$789. As of June 30, 2024, the value of the lease liability is \$173. North Santiam School District No. 29J is required to make monthly fixed payments of \$140. The lease has an interest rate of 2.5360%. The Equipment's estimated useful life was zero months as of the contract commencement. The value of the right to use asset as of June 30, 2024 of \$789, with accumulated amortization of \$335, is included with Equipment on the Lease Assets schedule.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

7. Future Maturities of Lease Liabilities

Year Ending June 30	Lease Liabilities		
	Principal	Interest	Total
2025	\$ 38,085	\$ 145	\$ 38,230
2026	6,227	50	6,277
2027	676	1	677
Total	<u>\$ 44,988</u>	<u>\$ 196</u>	<u>\$ 45,184</u>

H. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Grants and Student Body Fund	Debt Service Fund	Capital Projects Fund	Food Service Fund	Trust and Agency Fund	Total Governmental Funds
Fund balances:							
Nonspendable:							
Food inventory	\$ -	\$ -	\$ -	\$ -	\$ 28,365	\$ -	\$ 28,365
Prepays	5,238	22,348	-	-	-	-	27,586
Restricted for:							
Debt service	-	-	2,337,851	-	-	-	2,337,851
Facility improvements	-	-	-	1,521,796	-	-	1,521,796
Student activities	-	380,792	-	-	-	-	380,792
Scholarship funds	-	-	-	-	-	47,292	47,292
Grant projects	-	960,982	-	-	-	-	960,982
Committed for:							
Vehicle replacement	-	-	-	52,362	-	-	52,362
Equipment additions	-	-	-	2,078,230	-	-	2,078,230
Board projects	-	1,001,791	-	-	-	-	1,001,791
PERS reserve	-	775,000	-	-	-	-	775,000
Inruance reserve	280,903	-	-	-	-	-	280,903
Assigned to:							
Textbook needs	-	1,006,350	-	-	-	-	1,006,350
Technology needs	-	12,836	-	-	-	-	12,836
Facility improvements	-	132,718	-	-	-	-	132,718
Athletics capital projects	-	-	-	133,517	-	-	133,517
Unassigned	<u>5,024,725</u>	-	-	-	<u>(6,150)</u>	-	<u>5,018,575</u>
Total fund balances	<u>\$ 5,310,866</u>	<u>\$ 4,292,817</u>	<u>\$ 2,337,851</u>	<u>\$ 3,785,905</u>	<u>\$ 22,215</u>	<u>\$ 47,292</u>	<u>\$ 15,796,946</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

I. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities transactions for the year:

	Interest Rates	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
General obligation bonds							
Refunds Bonds 2023	5.00%	\$ 14,630,000	\$ 14,630,000	\$ -	\$ 1,405,000	\$ 13,225,000	\$ 1,540,000
Premium - 2023		<u>1,336,724</u>	<u>1,336,724</u>	<u>-</u>	<u>22,325</u>	<u>1,314,399</u>	<u>-</u>
Total general obligation bonds		15,966,724	15,966,724	-	1,427,325	14,539,399	1,540,000
Other bonds payable							
Limited tax pension bonds	1.5-5.68%	15,657,118	8,259,996	-	1,525,000	6,734,996	1,710,000
Limited tax pension bonds - Series 2021	1.5-5.68%	<u>14,755,000</u>	<u>13,905,000</u>	<u>-</u>	<u>500,000</u>	<u>13,405,000</u>	<u>530,000</u>
Total other bonds payable		30,412,118	22,164,996	-	2,025,000	20,139,996	2,240,000
Notes Payable							
Full Faith & Credit Note, Series 2017	2.78%	<u>400,000</u>	<u>181,674</u>	<u>-</u>	<u>35,856</u>	<u>145,818</u>	<u>42,139</u>
Total governmental activities		<u>\$ 46,778,842</u>	<u>\$ 38,313,394</u>	<u>\$ -</u>	<u>\$ 3,488,181</u>	<u>\$ 34,825,213</u>	<u>\$ 3,822,139</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

2. General Obligation Refunding Bonds, Series 2023

General obligation bonds are direct obligations that pledge the full faith and credit of the District and are payable from ad valorem debt service levy proceeds. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities, which are pledged as collateral.

On January 27, 2023, the District issued \$14,630,000 of General Obligation Refunding Bonds, Series 2023, with an interest rate of 5% due semiannually in June and December. The bonds consist of serial bonds with annual maturities from June 2024 through June 2033. The net proceeds of \$15,872,555 (after underwriter's discounts of \$94,169, plus premium of \$1,336,724) were used to advance refund the Series 2013 General Obligation Bonds with a total principal amount of \$18,609,000 and interest rates ranging from 1.25% to 5%. The transaction resulted in an economic gain (difference between the present value of the debt service on the old and new bonds) of approximately \$703,091.

3. Limited Tax Pension Bonds

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocated portion of the PERS Unfunded Actuarial Liability (UAL). District assets are pledged as collateral. A bond in the amount of \$15,657,118 was issued on April 21, 2003. The bond is being amortized over 25 years. Interest is fixed and ranges between 1.5% and 5.68%. Interest rates increase in accordance with the original bond agreements. Interest is due semi-annually on June 30 and December 31.

4. Limited Tax Pension Bonds - Series 2021

The District participated in the Oregon Education District's Pension Bond Pool for the purpose of funding the District's allocated portion of the PERS Unfunded Actuarial Liability (UAL). District assets are pledged as collateral. A bond in the amount of \$14,755,000 was issued on August 19, 2021. The bond is being amortized over 20 years. Interest is fixed and ranges between 1.5% and 5.68%. Interest rates increase in accordance with the original bond agreements. Interest is due semi-annually on June 30 and December 30.

5. Full Faith and Credit Note Payable, Series 2017

The District entered into a note payable on July 10, 2017 to finance Shaff road improvements, which are pledged as collateral. Principal and interest are due semi-annually in January and July. Interest is fixed at 2.78%. If the District is unable to make payment, the note contains an event of default; the lender may declare the entire unpaid principal and any unpaid accrued interest immediately due.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

6. General Obligation Debt Capacity

ORS 328.245 establishes a parameter of bonded indebtedness for school districts. Kindergarten through twelfth grade school districts may issue an aggregate principal amount up to 7.95% of the Real Market Value of all taxable properties within the district. Information on the District's general obligation debt capacity is presented below.

Real Market Value (Fiscal Year 2024) ⁽¹⁾	\$	3,002,899,413
Debt Capacity		
General Obligation Debt Capacity (7.95% of Real Market Value)	\$	238,730,503
Less: Outstanding Debt Subject to Limit		13,225,000 ⁽²⁾
Remaining General Obligation Debt Capacity	\$	251,955,503
Percent of Capacity Issued		5.54%

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

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

7. Interest Expense

Interest expense was reported on the statement of activities as follows:

Interest on long-term debt	\$ <u>1,477,330</u>
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The Debt Service Fund has traditionally been used to liquidate all of the District's long-term debt obligations.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

8. Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds			Notes		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 3,780,000	\$ 1,343,297	\$ 5,123,297	\$ 42,139	\$ 3,955	\$ 46,094
2026	4,210,000	1,164,537	5,374,537	43,317	2,775	46,092
2027	4,615,000	963,096	5,578,096	44,531	1,563	46,094
2028	2,719,996	739,804	3,459,800	15,831	316	16,147
2029	1,855,000	619,178	2,474,178	-	-	-
2030-2034	9,905,000	1,900,749	11,805,749	-	-	-
2035-2039	5,620,000	592,500	6,212,500	-	-	-
2040	660,000	19,107	679,107	-	-	-
Total	\$ 33,364,996	\$ 7,342,268	\$ 40,707,264	\$ 145,818	\$ 8,609	\$ 154,427

Year Ending June 30	Total		
	Principal	Interest	Total
2025	\$ 3,822,139	\$ 1,347,252	\$ 5,169,391
2026	4,253,317	1,167,312	5,420,629
2027	4,659,531	964,659	5,624,190
2028	2,735,827	740,120	3,475,947
2029	1,855,000	619,178	2,474,178
2030-2034	9,905,000	1,900,749	11,805,749
2035-2039	5,620,000	592,500	6,212,500
2040	660,000	19,107	679,107
Total	\$ 33,510,814	\$ 7,350,877	\$ 40,861,691

III. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. In addition, the District maintains an Insurance Fund for the payment of future unemployment claims. No liability for unpaid unemployment claims has been recorded, as management is unable to reasonably estimate the amount or timing of future claims.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2023, there were 945 participating employers.

Plan Membership

As of June 30, 2023, there were 9,502 active plan members, 128,931 retired plan members or their beneficiaries currently receiving benefits, 7,566 inactive plan members entitled to but not yet receiving benefits, for a total of 145,999 Tier One members.

For Tier Two members, as of June 30, 2023, there were 25,243 active plan members, 22,647 retired plan members or their beneficiaries currently receiving benefits, 12,835 inactive plan members entitled to but not yet receiving benefits, for a total of 60,725 Tier Two members.

For Oregon Public Service Retirement Plan (OPSRP) Pension Program members, as of June 30, 2023, there were 153,991 active plan members, 11,959 retired plan members or their beneficiaries currently receiving benefits, 9,492 inactive plan members entitled to but not yet receiving benefits, and 23,207 inactive plan members not eligible for refund or retirements, for a total of 198,649 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. 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, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (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 One 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 Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

Death Benefits

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

- Member was employed by a 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.

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 monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

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

Pension Benefits

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

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

Death Benefits

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

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.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

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OPSRP Individual Account Program (OPSRP 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

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

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

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, which became effective July 1, 2021. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the District has opted to pick-up the contributions on behalf of its employees.

Employer contributions for the year ended June 30, 2024 were \$832.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Annual Comprehensive Financial Report (ACFR)

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

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

Actuarial Valuations

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

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.

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Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>
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Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2023 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon 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.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our third-party actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

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.

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NOTES TO BASIC FINANCIAL STATEMENTS

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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. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

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

OIC Target and Actual Investment Allocation as of June 30, 2023

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation²</u>	<u>Actual Allocation</u>
Debt Securities	20.0%	30.0%	25.0%	20.0%
Public Equity	22.5%	32.5%	27.5%	23.3%
Real Estate	9.0%	16.5%	12.5%	13.6%
Private Equity	17.5%	27.5%	20.0%	26.5%
Real Assets	2.5%	10.0%	7.5%	9.1%
Diversifying Strategies	2.5%	10.0%	7.5%	5.0%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.5%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy. Up to 5% of total Fund assets may be invested in it.

² The target allocation of Debt Securities is increased by 5% and Public Equity is reduced by 2.5% from FY2022, and the allocation to Risk Parity is eliminated.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported a liability of \$3,091,901 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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. At June 30, 2024, the District’s proportion was 0.0165071%.

For the year ended June 30, 2024, the District recognized pension expense of \$192,820.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 151,203	\$ (12,260)
Changes in assumptions	274,666	(2,048)
Net difference between projected and actual earnings on investments	55,574	-
Changes in proportionate share	191,693	(7,666,670)
Changes in proportion and differences between employer contributions and proportionate share of contributions	8,276,221	(909,353)
Total (prior to post-MD contributions)	8,949,357	(8,590,331)
Contributions after measurement date	832	-
Total deferred outflows/(inflows)	\$ 8,950,189	\$ (8,590,331)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize pension expense based on the balance of the closed period "layers" attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2023 measurement period is 5.4 years.

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
1st Fiscal Year	\$ 66,915
2nd Fiscal Year	\$ 60,128
3rd Fiscal Year	\$ 649,904
4th Fiscal Year	\$ (89,305)
5th Fiscal Year	\$ (328,614)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

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 higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate. District's proportionate share of the net pension liability (asset):

1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
\$ 5,107,238	\$ 3,091,901	\$ 1,405,277

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2023 measurement date that meet this requirement and thus would require a brief description under GASB standard.

C. Other Post-Employment Benefits (GASB 75) RHIA - Oregon PERS Plan

1. Oregon Public Employees Retirement System (PERS) Retirement Health Insurance Account (RHIA) Other Post-Employment Benefit (OPEB) Plan (the Plan)

General Information about the OPEB Plan

The Oregon PERS RHIA consists of a single cost-sharing multiple-employer defined benefit OPEB plan for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2023, there were 812 participating employers.

Plan Benefits - PERS RHIA (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and the Internal Revenue Code Section 401(a).

OPEB Membership

RHIA was established by ORS 238.420 and authorizes a payment of up to \$60 from RHIA toward the monthly costs of health insurance. The Plan is closed to new members hired on or after August 29, 2003. 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 PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (C) enroll in a PERS-sponsored health plan.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

As of June 30, 2023, the number of inactive RHIA plan participants currently receiving benefits totaled 40,703, and there were 34,508 active and 11,710 inactive members who meet the requirements to receive RHIA benefits when they retire.

Basis of Accounting

Contributions for employers are recognized on the accrual basis of accounting.

Employer contributions to PERS are calculated based on creditable compensation for active members reported by employers. Employer contributions are accrued when due pursuant to legal requirements. These are amounts normally included in the employer statements cut off as of the fifth of the following month. The schedules of OPEB amounts by Employer does not reflect deferred outflows of resources related to contributions made by employers after the measurement date. Consistent with GASB Statement No. 75, paragraph 59(a), employer proportions are determined 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.

Contributions

Employer contributions for the year ended June 30, 2024 were \$436.

OPEB RHIA Plan Annual Comprehensive Financial Report (ACFR)

All assumptions, methods, and plan provisions used in these calculations are described in the Oregon PERS RHIA Cost-Sharing Multiple-Employer 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 December 1, 2023, and can be found at:

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

Proportionate Share Allocation Methodology

The basis for the employer's proportion 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. If the employer did not make contributions during the fiscal year, their proportionate share will be set to zero and the employer will be allocated no proportionate share of the OPEB amounts.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study	2020, published July 20, 2021

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; disabled retirees: 15%
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employees, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retirees, 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 the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2023 measurement date calculations compared to those shown above.

Discount Rate

The discount rate used to measure the total OPEB liability at June 30, 2023 was 6.90. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the 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 was applied to all periods of projected benefit payments to determine the total OPEB liability.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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NOTES TO BASIC FINANCIAL STATEMENTS

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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. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-thinking capital market economic model. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

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

Depletion Date Projection

GASB 75 generally requires that a blended discount rate be used to measure the Total OPEB Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position (fair market value of assets) is projected to cover benefit payments and administrative expenses.

A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 75 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 75 (paragraph 82) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPEB Plan:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 75 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

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Based on these circumstances, it is our third-party actuary’s opinion that the detailed depletion date projections outlined in GASB 75 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, the District reported an asset of \$257,430 for its proportionate share of the OPEB asset. The OPEB asset was measured at June 30, 2023, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date.

The District’s proportion of the net OPEB asset was based on a projection of the District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024 the District’s proportion was 0.0703041%. For the year ended June 30, 2024, the District recognized OPEB expense of \$35,781. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (6,463)
Changes of assumptions	-	(2,776)
Net difference between projected and actual earnings on investment	730	-
Changes in proportionate share	26,831	-
Total (prior to post-MD contributions)	27,561	(9,239)
Contributions subsequent to the MD	436	-
Total Deferred Outflow/(Inflow) of Resources	\$ 27,997	\$ (9,239)

Differences between expected and actual experience, changes in assumptions, and changes in employer proportion are amortized over the average remaining service lives of all plan participants, including retirees, determined as of the beginning of the respective measurement period. Employers are required to recognize OPEB expense based on the balance of the closed period “layers” attributable to each measurement period. The average remaining service life determined as of the beginning of the June 30, 2023 measurement period is 2.3 years.

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset in the year ended June 30, 2024.

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June 30, 2024

Other amounts reported by the District as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources
1st Fiscal Year	\$ 10,011
2nd Fiscal Year	(4,615)
3rd Fiscal Year	9,514
4th Fiscal Year	3,412
5th Fiscal Year	-

Sensitivity of the District's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB asset calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net OPEB asset would be if it were calculated using a higher discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

District's proportionate share of the net OPEB (asset) liability:

1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
\$ (234,004)	\$ (257,430)	\$ (277,529)

Changes Subsequent to the Measurement Date

We are not aware of any changes subsequent to the June 30, 2023 measurement date that meet the requirement requiring a brief description under the GASB standard.

D. Other Post-Employment Benefits (GASB 75) - District Medical Benefit Plan

1. Other Post-Employment Benefit (OPEB) District Medical Benefit Plan (the Plan)

General Information about the OPEB Plan

Name of OPEB Plan

The District Medical Benefit Plan consists of a single-employer retiree benefit plan that provides post-employment health, dental, vision, and life insurance benefits to eligible employees and their dependents.

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Description of Benefit Terms

Plan Benefits – Implicit Medical Benefit

Plan benefits are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 243. ORS stipulated that for the purpose of establishing health care premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, 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 District's implicit employer contributions.

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

Medical Benefit Membership and Eligibility

Benefits and eligibility for members are established through the collective bargaining agreements. All classes of employee are eligible to continue coverage upon retirement. Qualified spouses, domestic partners, and children may qualify for coverage.

Medical Benefit Duration and Amount

Coverage for retirees and eligible dependents continues until Medicare eligibility for each individual (or until dependent children become ineligible).

Participant Statistics

As of June 30, 2024, there were 269 active members, 14 retired participants, and 5 spouses of ineligible retirees in the Medical Benefit plan. The average age of participants is 43.4 and 63.4, respectively. The District did not establish an irrevocable trust (or equivalent arrangement) to account for this plan.

Funding Policy

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

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June 30, 2024

Actuarial Methods and Assumptions:

The District engaged an actuary to perform an evaluation as of July 1, 2023 using age entry normal, level percent of salary Actuarial Cost Method.

The Single Employer Pension Plan liability was determined using the following actuarial assumptions, applied to all periods including the measurement:

Valuation Date	July 1, 2023
Measurement Dates/Fiscal Year Ends	June 30, 2023 through June 30, 2025
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Interest Discount	3.65 percent discount rate assumption
General Inflation	2.40 percent per year
Salary Scale	3.40 percent per year

Election and lapse rates: 50% of eligible employees – 60% of male members and 35% of female members will elect spouse coverage; 5% annual lapse rate.

Expected healthcare costs were developed using a composite of the premiums due for retirees members electing coverage as of July 1, 2023.

Milliman’s Health Cost Guidelines were used to allocate costs by age and gender. Retirees’ costs include a load for expected health status of retirees relative to active employees and spouses. For the period July 1, 2023 through June 30, 2024, current medical premiums due for retirees and their spouses were modeled using an average monthly premium of \$556 per retiree per month, and \$632 per spouse per month. Dental and vision premiums were modeled using average monthly premiums of \$65 per retiree and \$68 per spouse.

Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Table for males and females, as appropriate.

Turnover rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by years of service. Disability rates were based on percentages developed for the valuation of benefits under Oregon PERS and vary by employee age.

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The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

Changes in Medical Benefit OPEB Liability

Total OPEB Liability at June 30, 2023	\$	1,264,803
Changes for the year:		
Service cost		117,849
Interest		47,373
Effect of economic/demographic gains or losses		(187,266)
Change in assumptions		(48,515)
Benefit payments		<u>(89,658)</u>
Net changes		<u>(160,217)</u>
Total OPEB Liability at June 30, 2024	\$	<u><u>1,104,586</u></u>

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 30,217	\$ (189,377)
Changes in assumptions	61,237	(191,783)
Benefit payments	<u>96,764</u>	<u>-</u>
Total (prior to post-MD contributions)	<u><u>\$ 188,218</u></u>	<u><u>\$ (381,160)</u></u>

Amounts reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2024.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in subsequent years as follows:

Employer subsequent fiscal years:	Deferred Outflow/(Inflow) of Resources (prior to post- measurement date contributions)
1st Fiscal Year	\$ (41,667)
2nd Fiscal Year	\$ (35,804)
3rd Fiscal Year	\$ (33,762)
4th Fiscal Year	\$ (32,987)
5th Fiscal Year	\$ (37,042)
Thereafter	\$ (108,444)

Sensitivity of the Net OPEB Liability to Changes in Discount and Trend Rates

The following presents the net OPEB liability, calculated using the discount rate of 3.58%, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Total OPEB Liability	\$ 1,208,959	\$ 1,104,586	\$ 1,012,721

The following presents the net OPEB liability, calculated using the trend rate, as well as what the liability would be if it was calculated using a discount rate 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30 Disclosure	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 976,760	\$ 1,104,586	\$ 1,261,086

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2024

E. New Pronouncements

For the fiscal year ended June 30, 2024, the District implemented the following new accounting standards:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued in June 2022 to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 102, *Certain Risk Disclosures*. This statement will improve 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. This statement is effective for fiscal years beginning after June 15, 2024.

F. Collective Bargaining Agreements

At June 30, 2024, the District had 264 total staff members, and 228 were covered under their respective collective bargaining agreements.

G. Subsequent Events

Management has evaluated subsequent events through December 4, 2024, which was the date that the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULES OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY AND CONTRIBUTIONS

OREGON PERS SYSTEM

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 net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a % of covered payroll	Plan fiduciary net position as a % of the total pension liability
2015	0.0868267%	\$ (1,968,114)	\$ 10,929,821	-18.01%	103.59%
2016	0.0664421%	\$ 3,814,747	\$ 9,908,146	38.50%	91.88%
2017	0.0765489%	\$ 11,491,769	\$ 10,016,742	114.73%	80.53%
2018	0.0858982%	\$ 11,579,110	\$ 10,540,042	109.86%	83.12%
2019	0.0920782%	\$ 13,948,634	\$ 10,970,298	127.15%	82.07%
2020	0.0799418%	\$ 13,828,024	\$ 11,061,732	125.01%	80.20%
2021	0.0853363%	\$ 18,623,318	\$ 11,521,147	161.64%	75.79%
2022	0.0800762%	\$ 9,582,296	\$ 12,196,933	78.56%	87.60%
2023	0.0441293%	\$ 6,757,087	\$ 12,480,199	54.14%	84.50%
2024	0.0165071%	\$ 3,091,901	\$ 13,515,478	22.88%	81.70%

Schedule of Contributions

Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered payroll
2015	\$ 1,144,536	\$ (1,144,536)	\$ -	\$ 10,646,410	10.75%
2016	\$ 1,144,537	\$ (1,144,537)	\$ -	\$ 11,047,405	10.36%
2017	\$ 961,141	\$ (961,141)	\$ -	\$ 11,246,040	8.55%
2018	\$ 1,432,025	\$ (1,432,025)	\$ -	\$ 11,109,850	12.89%
2019	\$ 1,163,634	\$ (1,163,634)	\$ -	\$ 11,798,967	9.86%
2020	\$ 1,383,360	\$ (1,383,360)	\$ -	\$ 11,875,321	11.65%
2021	\$ 1,730,266	\$ (1,730,266)	\$ -	\$ 10,237,217	16.90%
2022	\$ 1,046,283	\$ (1,046,283)	\$ -	\$ 12,456,700	8.40%
2023	\$ 2,875	\$ (2,875)	\$ -	\$ 13,154,300	0.02%
2024	\$ 832	\$ (832)	\$ -	\$ 13,990,150	0.01%

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SCHEDULES OF THE PROPORTIONATE SHARE OF THE
NET OTHER POST EMPLOYMENT BENEFIT (OPEB) RHIA AND CONTRIBUTIONS

OREGON PERS SYSTEM RHIA

Schedule of the Proportionate Share of the Net OPEB RHIA

Year Ended June 30,	(a) Employer's proportion of the net OPEB RHIA liability (asset)	(b) Employer's proportionate share net OPEB RHIA liability (asset)	(c) Employer's covered payroll	(b/c) NPL as a % of covered payroll	Plan fiduciary net position as a % of the total OPEB RHIA liability (asset)
2017	0.1126662%	\$ 30,596	\$ 10,016,742	0.31%	94.15%
2018	0.1076540%	\$ (44,928)	\$ 10,540,042	-0.43%	108.88%
2019	0.1073836%	\$ (119,869)	\$ 10,970,289	-1.09%	123.99%
2020	0.1064857%	\$ (205,769)	\$ 11,061,732	-1.86%	144.40%
2021	0.1695673%	\$ (345,511)	\$ 11,521,147	-3.00%	150.07%
2022	0.0924540%	\$ (317,487)	\$ 12,196,933	-2.60%	183.90%
2023	0.0828529%	\$ (294,406)	\$ 12,480,199	-2.36%	194.60%
2024	0.0703041%	\$ (257,430)	\$ 13,515,478	-1.90%	201.60%

Schedule of Contributions

Year Ended June 30,	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a \$ of covered payroll
2017	\$ 56,230	\$ (56,230)	\$ -	\$ 11,246,040	0.50%
2018	\$ 55,549	\$ (55,549)	\$ -	\$ 11,109,850	0.50%
2019	\$ 58,955	\$ (58,955)	\$ -	\$ 11,798,967	0.50%
2020	\$ 59,377	\$ (59,377)	\$ -	\$ 11,875,317	0.50%
2021	\$ 2,474	\$ (2,474)	\$ -	\$ 10,237,217	0.02%
2022	\$ 2,042	\$ (2,042)	\$ -	\$ 12,456,700	0.02%
2023	\$ 1,385	\$ (1,385)	\$ -	\$ 13,154,300	0.01%
2024	\$ 436	\$ (436)	\$ -	\$ 13,990,150	0.00%

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SCHEDULES OF CHANGES IN OTHER POST EMPLOYMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS - MEDICAL BENEFIT

MEDICAL BENEFIT PLAN

Schedule of Changes and Related Ratios

Year Ended June 30,	(a) Total Beginning Medical Benefit	(b) Service Cost	(c) Interest	(d) Effect of Economic and Demographic Gains or Losses	(e) Change in Assumptions
2018	\$ 1,106,672	\$ 106,761	\$ 32,712	\$ -	\$ (54,872)
2019	\$ 1,059,068	\$ 102,381	\$ 39,506	\$ -	\$ (22,447)
2020	\$ 1,061,626	\$ 103,713	\$ 43,116	\$ (56,222)	\$ 42,939
2021	\$ 1,091,728	\$ 113,136	\$ 40,431	\$ -	\$ 82,278
2022	\$ 1,227,317	\$ 131,783	\$ 29,252	\$ 45,079	\$ (51,481)
2023	\$ 1,310,581	\$ 137,039	\$ 30,414	\$ -	\$ (133,632)
2024	\$ 1,264,803	\$ 117,849	\$ 47,373	\$ (187,266)	\$ (48,515)

Year Ended June 30,	(f) Benefit Payments	(g) Total Ending Medical Benefit	(h) Employer's covered payroll	(i) Contributions as a % of covered payroll
2018	\$ (132,205)	\$ 1,059,068	\$ 11,109,850	9.53%
2019	\$ (116,882)	\$ 1,061,626	\$ 11,798,967	9.00%
2020	\$ (103,444)	\$ 1,091,728	\$ 11,875,317	9.19%
2021	\$ (100,256)	\$ 1,227,317	\$ 10,237,217	11.99%
2022	\$ (71,369)	\$ 1,310,581	\$ 12,456,700	10.52%
2023	\$ (79,599)	\$ 1,264,803	\$ 13,154,300	9.62%
2024	\$ (89,658)	\$ 1,104,586	\$ 13,990,150	7.90%

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 7,558,766	\$ 7,558,766	\$ 1,050,816	\$ 8,609,582
Intermediate revenue	470,573	470,573	(447,057)	23,516
State revenue	16,956,255	18,791,149	(152,472)	18,638,677
Federal revenue	10,000	10,000	(826)	9,174
Total revenues	<u>24,995,594</u>	<u>26,830,488</u>	<u>450,461</u>	<u>27,280,949</u>
EXPENDITURES				
Current				
Instruction	15,785,712	16,020,606	(583,664)	15,436,942
Support services	11,498,520	11,698,520	(1,231,962)	10,466,558
Community services	10,700	10,700	(7,124)	3,576
Contingency	1,085,000	1,085,000	(1,085,000)	-
Total expenditures	<u>28,379,932</u>	<u>28,814,826</u>	<u>(2,907,750)</u>	<u>25,907,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,384,338)</u>	<u>(1,984,338)</u>	<u>3,358,211</u>	<u>1,373,873</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(185,000)</u>	<u>(1,585,000)</u>	<u>-</u>	<u>(1,585,000)</u>
Net change in fund balance	(3,569,338)	(3,569,338)	3,358,211	(211,127)
Fund balance - beginning	<u>4,500,000</u>	<u>4,500,000</u>	<u>1,021,993</u>	<u>5,521,993</u>
Fund balance - ending	<u>\$ 930,662</u>	<u>\$ 930,662</u>	<u>\$ 4,380,204</u>	<u>\$ 5,310,866</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

GRANTS AND STUDENT BODY FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 498,268	\$ 498,268	\$ (57,986)	\$ 440,282
Intermediate revenue	210,404	210,404	(112,003)	98,401
State revenue	3,080,074	3,464,079	(285,356)	3,178,723
Federal revenue	1,981,527	1,981,527	(606,233)	1,375,294
Total revenues	<u>5,770,273</u>	<u>6,154,278</u>	<u>(1,061,578)</u>	<u>5,092,700</u>
EXPENDITURES				
Current				
Instruction	3,987,577	3,987,577	(1,759,708)	2,227,869
Support services	2,816,849	3,422,854	(738,793)	2,684,061
Community services	223,122	223,122	(128,370)	94,752
Facilities acquisition and const	200,000	200,000	(200,000)	-
Contingency	1,791,792	2,191,792	(2,191,792)	-
Total expenditures	<u>9,019,340</u>	<u>10,025,345</u>	<u>(5,018,663)</u>	<u>5,006,682</u>
Excess (deficiency) of revenues over (under) expenditures	(3,249,067)	(3,871,067)	3,957,085	86,018
OTHER FINANCING SOURCES (USES)				
Sale of assets	350,000	350,000	(350,000)	-
Transits	(24,304)	(24,304)	(24,304)	-
Transfers in	75,000	697,000	-	697,000
Transfers out	(135,000)	(135,000)	(135,000)	-
Total other financing sources (uses)	<u>265,696</u>	<u>887,696</u>	<u>(509,304)</u>	<u>697,000</u>
Net change in fund balance	(2,983,371)	(2,983,371)	3,447,781	783,018
Fund balance - beginning	2,983,371	2,983,371	526,428	3,509,799
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,292,817</u>	<u>\$ 4,292,817</u>

OTHER SUPPLEMENTARY INFORMATION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

FOOD SERVICE FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 131,519	\$ (21,140)	\$ 110,379
State revenue	110,626	118,055	228,681
Federal revenue	941,500	(60,634)	880,866
Total revenues	1,183,645	36,281	1,219,926
EXPENSES			
Enterprise and community services	1,583,645	(154,379)	1,429,266
Excess (deficiency) of revenues over (under) expenses	(400,000)	190,660	(209,340)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	10,167	10,167
Net change in fund balance	(400,000)	200,827	(199,173)
Fund balance - beginning	400,000	(178,612)	221,388
Fund balance - ending	\$ -	\$ 22,215	\$ 22,215

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

TRUST AND AGENCY FUND

For the Year Ended June 30, 2024

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 9,900	\$ 27,672	\$ 37,572
EXPENSES			
Current			
Support services	25,869	(18,369)	7,500
Excess (deficiency) of revenues over (under) expenses	(15,969)	46,041	30,072
Net position - beginning	15,969	1,251	17,220
Net position - ending	\$ -	\$ 47,292	\$ 47,292

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

DEBT SERVICE FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 4,909,210	\$ 4,909,210	\$ 405,750	\$ 5,314,960
EXPENDITURES				
Debt service	4,935,560	4,935,560	(3,502)	4,932,058
Contingency	1,851,935	1,851,935	(1,851,935)	-
Total expenditures	6,787,495	6,787,495	(1,855,437)	4,932,058
Excess (deficiency) of revenues over (under) expenditures	(1,878,285)	(1,878,285)	2,261,187	382,902
Fund balance - beginning	1,878,285	1,878,285	76,664	1,954,949
Fund balance - ending	\$ -	\$ -	\$ 2,337,851	\$ 2,337,851

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

CAPITAL PROJECTS FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 101,728	\$ 101,728	\$ 163,679	\$ 265,407
EXPENDITURES				
Current				
Instruction	100,000	99,500	(90,869)	8,631
Support services	404,600	404,600	(231,607)	172,993
Facilities acquisition and construction	1,649,340	2,149,340	(1,969,864)	179,476
Debt service	40,260	40,760	(229)	40,531
Contingency	1,422,390	1,422,390	(1,422,390)	-
Total expenditures	3,616,590	4,116,590	(3,714,959)	401,631
Excess (deficiency) of revenues over (under) expenditures	(3,514,862)	(4,014,862)	3,878,638	(136,224)
OTHER FINANCING SOURCES (USES)				
Transfers in	320,000	820,000	(145,167)	674,833
Transfers out	(75,000)	(75,000)	-	(75,000)
Total other financing sources (uses)	245,000	745,000	(145,167)	599,833
Net change in fund balance	(3,269,862)	(3,269,862)	3,733,471	463,609
Fund balance - beginning	3,269,862	3,269,862	52,434	3,322,296
Fund balance - ending	\$ -	\$ -	\$ 3,785,905	\$ 3,785,905

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

INSURANCE FUND

For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>	<u>Actual Budget Basis</u>
REVENUES				
Local revenue	\$ 20,000	\$ 20,000	\$ (20,000)	\$ -
EXPENSES				
Current				
Support services	80,900	230,900	(226,022)	4,878
Contingency	<u>261,205</u>	<u>389,205</u>	<u>(389,205)</u>	<u>-</u>
Total expenditures	<u>342,105</u>	<u>620,105</u>	<u>(615,227)</u>	<u>4,878</u>
Excess (deficiency) of revenues over (under) expenses	(322,105)	(600,105)	595,227	(4,878)
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>-</u>	<u>278,000</u>	<u>-</u>	<u>278,000</u>
Change in net position	(322,105)	(322,105)	595,227	273,122
Net position - beginning	<u>322,105</u>	<u>322,105</u>	<u>(56)</u>	<u>322,049</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 595,171</u>	<u>\$ 595,171</u>

OTHER FINANCIAL SCHEDULES

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

REVENUE SUMMARY - ALL FUNDS

For the Year Ended June 30, 2024

Revenue from Local Sources

	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	\$ 7,434,375.40	\$ -	\$ 2,360,652.74	\$ -	\$ -	\$ -
1130 Construction Excise Tax	-	-	-	240,002.43	-	-
1190 Penalties and Interest on Taxes	3,855.61	-	2,076.10	-	-	-
1200 Revenue from Local Gov't Other than Districts	1,879.22	-	-	-	-	-
1500 Earnings on Investments	896,172.83	-	65,267.16	-	-	-
1600 Food Service	-	106,671.90	-	-	-	-
1700 Extracurricular Activities	26,575.92	257,914.58	-	-	-	-
1910 Rentals	2,108.98	-	-	-	-	-
1920 Contributions and Donations from Private Sources	-	18,235.00	-	-	-	37,572.23
1960 Recovery of Prior Years' Expenditures	1,086.82	299.79	-	-	-	-
1970 Services Provided to Other Funds	-	-	2,886,964.55	-	-	-
1980 Fees Charged to Grants	145,820.46	-	-	-	-	-
1990 Miscellaneous	97,673.58	167,532.18	-	25,403.68	-	-
Total Revenue from Local Sources	\$ 8,609,548.82	\$ 550,653.45	\$ 5,314,960.55	\$ 265,406.11	\$ -	\$ 37,572.23

Revenue from Intermediate Sources

	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
2101 County School Funds	\$ 17,131.81	\$ -	\$ -	\$ -	\$ -	\$ -
2200 Restricted Revenue	-	98,400.83	-	-	-	-
2800 Heavy Equipment Rental Tax	6,383.61	-	-	-	-	-
Total Revenue from Intermediate Sources	\$ 23,515.42	\$ 98,400.83	\$ -	\$ -	\$ -	\$ -

(continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

REVENUE SUMMARY - ALL FUNDS

For the Year Ended June 30, 2024

(continued)

Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
3101 State School Fund - General Support	\$ 17,876,731.24	\$ -	\$ -	\$ -	\$ -	\$ -
3103 Common School Fund	290,645.24	-	-	-	-	-
3104 State Managed County Timber	196,370.32	-	-	-	-	-
3107 State High Cost Disability Grant	274,931.36	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	-	3,407,405.39	-	-	-	-
Total Revenue from State Sources	\$ 18,638,678.16	\$ 3,407,405.39	\$ -	\$ -	\$ -	\$ -
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
4500 Restricted Revenue From the Federal Government Through the State	\$ -	\$ 2,173,573.59	\$ -	\$ -	\$ -	\$ -
4800 Federal Forest Fees	9,174.04	-	-	-	-	-
4900 Revenue for/on Behalf of the District	-	82,587.93	-	-	-	-
Total Revenue from Federal Sources	\$ 9,174.04	\$ 2,256,161.52	\$ -	\$ -	\$ -	\$ -
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 600	Fund 700
5200 Interfund Transfers	\$ -	\$ 707,166.65	\$ -	\$ 674,833.35	\$ 278,000.00	\$ -
5400 Resources - Beginning Fund Balance	5,521,992.58	3,731,187.39	1,954,949.50	3,322,296.44	322,049.71	17,219.88
Total Revenue from Other Sources	\$ 5,521,992.58	\$ 4,438,354.04	\$ 1,954,949.50	\$ 3,997,129.79	\$ 600,049.71	\$ 17,219.88
Grand Totals	\$ 32,802,909.02	\$ 10,750,975.23	\$ 7,269,910.05	\$ 4,262,535.90	\$ 600,049.71	\$ 54,792.11

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

EXPENDITURE SUMMARY - GENERAL FUND

For the Year Ended June 30, 2024

Instruction Expenditures

	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 4,802,907.47	\$ 2,947,673.56	\$ 1,676,137.08
1120 Tutors AVID	5,704.38	-	-
1121 Middle/Junior High Programs	2,581,219.87	1,609,480.81	870,748.35
1122 Middle/Junior High School Extracurricular	141,826.93	79,495.59	25,271.93
1131 High School Programs	3,145,798.55	1,827,854.85	1,090,813.87
1132 High School Extracurricular	605,847.60	380,236.65	113,299.96
1140 Pre-kindergarten Programs	51.70	-	51.70
1220 Restrictive Programs for Students with Disabilities	1,645,338.35	892,436.39	614,177.48
1250 Less Restrictive Programs for Students with Disabilities	768,362.91	465,540.09	266,985.31
1271 Remediation	519,187.93	287,063.66	223,440.60
1272 Title I	112,893.49	49,435.35	51,860.32
1280 Alternative Education	661,384.98	256,432.82	155,254.99
1291 English Language Learner - ORS 336.079	437,488.19	264,822.55	163,977.56
1400 Summer Programs	8,910.65	6,579.39	2,188.34

Total Instruction Expenditures \$ 15,436,923.00 \$ 9,067,051.71 \$ 5,254,207.49

Support Services Expenditures

	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 202,275.10	\$ 99,585.19	\$ 82,181.30
2120 Guidance Services	87,324.30	43,154.36	36,151.39
2130 Health Services	219,684.63	147,922.03	62,064.99
2143 Behaviour Support Services	9,879.28	6,844.33	3,034.95
2152 Speech Pathology and Audiology Services	120,793.80	78,874.03	41,013.47
2160 Other Student Treatment Services	84,848.06	5,485.46	2,578.20
2190 Service Direction, Student Support Services	166,900.32	91,884.65	71,731.04
2210 Improvement of Instruction Services	589,727.74	304,925.66	159,022.28
2220 Educational Media Services	283,068.17	164,064.98	98,870.44
2230 Assessment & Testing	2,539.33	1,848.83	690.50
2240 Instructional Staff Development	32,045.46	6,644.15	1,091.79
2310 Board of Education Services	126,107.41	-	-
2320 Executive Administration Services	388,739.98	250,687.25	119,785.45
2410 Office of the Principal Services	2,332,615.06	1,472,603.43	809,167.82
2490 Other Support Services - School Administration	41,087.04	25,052.68	16,034.36
2510 Direction of Business Support Services	212,159.43	129,409.48	66,283.23
2520 Fiscal Services	672,853.68	187,991.88	118,703.27
2540 Operation and Maintenance of Plant Services	2,566,096.50	860,498.02	605,738.74
2550 Student Transportation Services	1,174,893.80	-	-
2630 Information Services	69,131.84	40,436.96	28,694.88
2640 Staff Services	465,073.57	238,533.61	185,835.98
2660 Technology Services	618,366.33	176,533.27	83,215.01
2680 Interpretation and Translation Services	334.56	250.50	84.06

Total Support Services Expenditures \$ 10,466,545.39 \$ 4,333,230.75 \$ 2,591,973.15

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200
3300 Community Services	\$ 3,575.45	\$ 1,000.00	\$ 330.86
Total Enterprise and Community Services Expenditures	\$ 3,575.45	\$ 1,000.00	\$ 330.86

Other Uses Expenditures

	Totals	Object 100	Object 200
5200 Transfers of Funds	\$ 1,585,000.00	\$ -	\$ -
Total Other Uses Expenditures	\$ 1,585,000.00	\$ -	\$ -

Grand Total \$ 27,492,043.84 \$ 13,401,282.46 \$ 7,846,511.50

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 146,765.63	\$ 32,331.20	\$ -	\$ -	\$ -
-	5,704.38	-	-	-
81,981.92	18,733.79	-	275.00	-
10,963.38	24,728.68	-	1,367.35	-
164,431.98	60,836.00	-	1,861.85	-
80,648.66	14,094.35	-	17,567.98	-
-	-	-	-	-
121,831.95	16,892.53	-	-	-
30,922.73	4,914.78	-	-	-
8,683.67	-	-	-	-
10,099.55	1,498.27	-	-	-
240,627.37	9,069.80	-	-	-
8,213.81	474.27	-	-	-
-	142.92	-	-	-

\$ 905,170.65 \$ 189,420.97 \$ - \$ 21,072.18 \$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 19,031.61	\$ 1,477.00	\$ -	\$ -	\$ -
3,335.00	4,683.55	-	-	-
3,039.95	5,548.12	-	1,109.54	-
-	-	-	-	-
906.30	-	-	-	-
76,784.40	-	-	-	-
1,394.87	1,889.76	-	-	-
8,407.51	117,182.29	-	190.00	-
1,855.48	18,277.27	-	-	-
-	-	-	-	-
19,171.74	5,137.78	-	-	-
106,824.42	6,592.99	-	12,690.00	-
8,943.58	8,028.70	-	1,295.00	-
21,173.18	29,061.11	-	609.52	-
-	-	-	-	-
3,035.35	13,033.37	-	398.00	-
15,042.08	40,918.83	-	310,197.62	-
909,757.81	163,730.57	25,448.74	922.62	-
1,174,893.80	-	-	-	-
-	-	-	-	-
26,075.68	4,032.30	-	10,596.00	-
122,509.09	232,182.09	3,926.87	-	-
-	-	-	-	-

\$ 2,522,181.85 \$ 651,775.73 \$ 29,375.61 \$ 338,008.30 \$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 107.58	\$ 289.29	\$ -	\$ 1,847.72	\$ -
\$ 107.58	\$ 289.29	\$ -	\$ 1,847.72	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ -	\$ 1,585,000.00
\$ -	\$ -	\$ -	\$ -	\$ 1,585,000.00
\$ 3,427,460.08	\$ 841,485.99	\$ 29,375.61	\$ 360,928.20	\$ 1,585,000.00

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Stayton, Oregon

EXPENDITURE SUMMARY - SPECIAL REVENUE FUNDS

For the Year Ended June 30, 2024

Instruction Expenditures	Totals	Object 100	Object 200
1111 Elementary, K-5 or K-6	\$ 160,812.72	\$ 70,264.09	\$ 32,336.35
1113 Elementary Extracurricular	41,758.97	-	-
1120 AVID tutors	5,777.04	5,329.83	447.21
1121 Middle/Junior High Programs	41,246.06	39.26	10.85
1122 Middle/Junior High School Extracurricular	93,921.41	11,959.13	2,254.06
1127 After School Programs	16,576.80	-	-
1131 High School Programs	260,522.91	79,209.12	50,490.85
1132 High School Extracurricular	226,023.97	4,995.00	1,677.73
1140 Pre-kindergarten Programs	352,368.15	207,641.47	117,133.82
1220 Restrictive Programs for Students with Disabilities	32,814.21	1,250.00	1,460.22
1250 Less Restrictive Programs for Students with Disabilities	429,396.59	244,506.49	171,462.45
1271 Remediation	3,441.25	308.56	103.86
1272 Title I	378,281.05	224,347.63	145,329.73
1280 Alternative Education	49,951.08	6,280.50	2,090.95
1291 English Language Learner - ORS 336.079	134,974.51	89,464.74	37,739.59
Total Instruction Expenditures	\$ 2,227,866.72	\$ 945,595.82	\$ 562,537.67
Support Services Expenditures	Totals	Object 100	Object 200
2110 Attendance and Social Work Services	\$ 12,225.00	\$ -	\$ -
2120 Guidance Services	420,791.46	264,792.45	155,031.51
2130 Health Services	32,447.82	27,804.69	4,643.13
2140 Psychological Services	94,331.21	54,738.95	39,592.26
2150 Speech Pathology and Audiology Services	48,586.59	-	-
2190 Service Direction, Student Support Services	200,366.70	140,547.13	49,435.71
2210 Improvement of Instruction Services	1,024,463.40	55,194.14	21,418.04
2220 Educational Media Services	5,423.30	-	-
2240 Instructional Staff Development	181,179.13	42,120.16	14,099.24
2410 Office of the Principal Services	126,089.84	73,933.65	42,140.81
2490 Other Support Services - School Administration	266,446.84	168,999.00	97,447.84
2520 Fiscal Services	65,034.83	-	-
2540 Operation and Maintenance of Plant Services	54,652.63	-	-
2550 Student Transportation Services	2,622.81	-	-
2630 Informations Services	150.00	-	-
2660 Technology Services	149,240.25	-	-
Total Support Services Expenditures	\$ 2,684,051.81	\$ 828,130.17	\$ 423,808.54
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200
3100 Food Services	\$ 1,429,266.55	\$ 433,717.11	\$ 315,445.51
3300 Community Services	94,758.24	27,418.70	16,240.28
Total Enterprise and Community Services Expenditures	\$ 1,524,024.79	\$ 461,135.81	\$ 331,685.79
Grand Total	\$ 6,435,943.32	\$ 2,234,861.80	\$ 1,318,032.00

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 31,183.31	\$ 27,028.97	\$ -	\$ -	\$ -
-	40,075.97	-	1,683.00	-
-	-	-	-	-
12,690.56	28,505.39	-	-	-
38,842.49	36,250.73	-	4,615.00	-
13,920.00	2,656.80	-	-	-
38,873.57	82,456.42	6,992.70	2,500.25	-
32,172.63	154,794.63	-	32,383.98	-
21,085.66	6,507.20	-	-	-
29,210.46	893.53	-	-	-
13,427.65	-	-	-	-
3,028.83	-	-	-	-
8,603.69	-	-	-	-
1,083.40	1,144.56	39,351.67	-	-
2,310.30	5,459.88	-	-	-
\$ 246,432.55	\$ 385,774.08	\$ 46,344.37	\$ 41,182.23	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ -	\$ -	\$ -	\$ 12,225.00	\$ -
-	967.50	-	-	-
-	-	-	-	-
-	-	-	-	-
48,586.59	-	-	-	-
-	3,981.36	6,402.50	-	-
205,716.90	668,434.32	-	73,700.00	-
-	2,864.55	-	2,558.75	-
120,387.51	4,117.36	-	454.86	-
498.05	8,916.33	-	601.00	-
-	-	-	-	-
-	5,594.23	-	59,440.60	-
32,423.63	22,229.00	-	-	-
2,622.81	-	-	-	-
-	150.00	-	-	-
-	133,532.79	15,707.46	-	-
\$ 410,235.49	\$ 850,787.44	\$ 22,109.96	\$ 148,980.21	\$ -

Object 300	Object 400	Object 500	Object 600	Object 700
\$ 8,556.69	\$ 662,584.19	\$ -	\$ 8,963.05	\$ -
14,151.89	36,947.37	-	-	-
\$ 22,708.58	\$ 699,531.56	\$ -	\$ 8,963.05	\$ -
\$ 679,376.62	\$ 1,936,093.08	\$ 68,454.33	\$ 199,125.49	\$ -

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - DEBT SERVICE FUND

For the Year Ended June 30, 2024

	Totals	Object 600
Other Uses Expenditures		
5100 Debt Service	\$ 4,932,058.29	\$ 4,932,058.29
Total Other Uses Expenditures	\$ 4,932,058.29	\$ 4,932,058.29
 Grand Total	 \$ 4,932,058.29	 \$ 4,932,058.29

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - CAPITAL PROJECTS FUNDS

For the Year Ended June 30, 2024

	Totals	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction Expenditures						
1132 High School Extracurricular	\$ 8,631.00	\$ -	\$ -	\$ 8,631.00	\$ -	\$ -
Total Instructions Expenditures	\$ 8,631.00	\$ -	\$ -	\$ 8,631.00	\$ -	\$ -
 Support Services Expenditures						
2540 Operation and Maintenance of Plant Services	\$ 172,992.47	\$ 85,578.00	\$ 35,260.49	\$ 52,153.98	\$ -	\$ -
Total Support Services Expenditures	\$ 172,992.47	\$ 85,578.00	\$ 35,260.49	\$ 52,153.98	\$ -	\$ -
 Facilities Acquisition and Construction Expenditures						
4150 Building Acquisition, Construction, and Improvement Services	\$ 179,475.85	\$ -	\$ -	\$ 179,475.85	\$ -	\$ -
Total Facilities Acquisition and Construction Expenditures	\$ 179,475.85	\$ -	\$ -	\$ 179,475.85	\$ -	\$ -
 Other Uses Expenditures						
5110 Debt Service	\$ 40,531.26	\$ -	\$ -	\$ -	\$ 40,531.26	\$ -
5200 Transfer of Funds	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Total Other Uses Expenditures	\$ 115,531.26	\$ -	\$ -	\$ -	\$ 40,531.26	\$ 75,000.00
 Grand Total	 \$ 467,999.58	 \$ -	 \$ -	 \$ 179,475.85	 \$ 40,531.26	 \$ 75,000.00

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - INTERNAL SERVICE FUND

For the Year Ended June 30, 2024

Support Services Expenditures	Totals	Object 200	Object 600
2520 Fiscal Services	\$ 4,878.39	\$ 4,038.39	\$ 840.00
Total Support Services Expenditures	\$ 4,878.39	\$ 4,038.39	\$ 840.00
Grand Total	\$ 4,878.39	\$ 4,038.39	\$ 840.00

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

EXPENDITURE SUMMARY - TRUST AND AGENCY FUND

For the Year Ended June 30, 2024

Support Services Expenditures	Totals	Object 300	Object 400
2520 Fiscal Services	\$ 7,500.00	\$ 7,500.00	\$ -
Total Support Services Expenditures	\$ 7,500.00	\$ 7,500.00	\$ -
Grand Total	\$ 7,500.00	\$ 7,500.00	\$ -

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2024

Fiscal Year	TOTAL ALL REQUIREMENTS			GENERAL OBLIGATION REFUNDING BONDS 2023 Issue		
	Total	Principal	Interest	Total	Principal	Interest
2025	\$ 5,169,391	\$ 3,822,139	\$ 1,347,252	\$ 2,201,250	\$ 1,540,000	\$ 661,250
2026	5,420,629	4,253,317	1,167,312	2,324,250	1,740,000	584,250
2027	5,624,190	4,659,531	964,659	2,397,250	1,900,000	497,250
2028	3,475,947	2,735,827	740,120	1,477,250	1,075,000	402,250
2029	10,111,442	1,855,000	619,178	1,523,500	1,175,000	348,500
2030	2,548,820	2,000,000	548,820	1,564,750	1,275,000	289,750
2031	2,626,969	2,155,000	471,969	1,611,000	1,385,000	226,000
2032	2,713,189	2,325,000	388,189	1,661,750	1,505,000	156,750
2033	2,796,236	2,500,000	296,236	1,711,500	1,630,000	81,500
2034	1,120,535	925,000	195,535	-	-	-
2035	1,158,733	985,000	173,733	-	-	-
2036	1,199,531	1,050,000	149,531	-	-	-
2037	1,242,893	1,120,000	122,893	-	-	-
2038	1,285,469	1,195,000	90,469	-	-	-
2039	1,325,874	1,270,000	55,874	-	-	-
2040	679,107	660,000	19,107	-	-	-
TOTALS	\$ 48,498,955	\$ 33,510,814	\$ 7,350,877	\$ 16,472,500	\$ 13,225,000	\$ 3,247,500

(Continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2024

(Continued)

Fiscal Year	LIMITED TAX PENSION BONDS 2021 Issue			FULL FAITH AND CREDIT LOAN, SERIES 2017		
	Total	Principal	Interest	Total	Principal	Interest
2025	\$ 829,499	\$ 530,000	\$ 299,499	\$ 46,094	\$ 42,139	\$ 3,955
2026	859,867	565,000	294,867	46,092	43,317	2,775
2027	888,630	600,000	288,630	46,094	44,531	1,563
2028	920,470	640,000	280,470	16,147	15,831	316
2029	950,678	680,000	270,678	-	-	-
2030	984,070	725,000	259,070	-	-	-
2031	1,015,969	770,000	245,969	-	-	-
2032	1,051,439	820,000	231,439	-	-	-
2033	1,084,736	870,000	214,736	-	-	-
2034	1,120,535	925,000	195,535	-	-	-
2035	1,158,733	985,000	173,733	-	-	-
2036	1,199,531	1,050,000	149,531	-	-	-
2037	1,242,893	1,120,000	122,893	-	-	-
2038	1,285,469	1,195,000	90,469	-	-	-
2039	1,325,874	1,270,000	55,874	-	-	-
2040	679,107	660,000	19,107	-	-	-
TOTALS	\$ 16,597,500	\$ 13,405,000	\$ 3,192,500	\$ 154,427	\$ 145,818	\$ 8,609

(Continued)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF
DEBT OUTSTANDING

For the Year Ended June 30, 2024

(Continued)

LIMITED TAX PENSION BONDS
2003 Issue

Fiscal Year	Total	Principal	Interest
2025	\$ 2,092,548	\$ 1,710,000	\$ 382,548
2026	2,190,420	1,905,000	285,420
2027	2,292,216	2,115,000	177,216
2028	1,062,080	1,004,996	57,084
TOTALS	<u>\$ 7,637,264</u>	<u>\$ 6,734,996</u>	<u>\$ 902,268</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF CONTINUING DISCLOSURE REQUIREMENTS

GENERAL OBLIGATION REFUNDING BONDS

June 30, 2024

1. PROPERTY VALUATION	Marion County	Linn County	Total
Real Market Value	\$2,808,489,957	\$872,081,991	\$3,680,571,948
Taxable Assessed Value	\$1,418,416,554	\$392,038,373	\$1,810,454,927

2. PROPERTY TAXES

A. Representative Levy Rate

(per \$1,000 of Assessed Value)

	Billing Rate	Bond Levy Rate	Local Option Rate	Consolidated Rate
Marion County	\$4.3973	\$1.1820	\$0.0000	\$5.5793
Linn County	\$4.3973	\$1.1820	\$0.0000	\$5.5793

B. Tax Collections

	General	Debt Service	Total
Property Taxes Levied	\$7,902,600.13	\$2,142,647.44	\$10,045,247.57
Property Taxes Collected	\$7,378,195.63	\$2,347,479.67	\$9,725,675.30

3. GENERAL OBLIGATION BONDS

A. Outstanding Long-Term Debt (See pages 36 through 38.)

B. Outstanding General Obligation Bonds See page 73 for detail.)

General Obligation Bonds	Date of Issue	Date of Maturity	Amount Issued	Amount Outstanding as of June 30, 2024
GO Bonds, Series 2013	2/6/2013	6/15/2033	22,850,000	0
GO Bonds, Series 2023	6/15/2023	6/15/2033	18,609,000	16,472,500
Total General Obligation Bonds				\$16,472,500

4. AVERAGE DAILY MEMBERSHIP (Weighted)

Extended ADMw:

	2023	2024
Current Fiscal Year Estimated ADMw	2,480.30	2,479.59
Prior Fiscal Year Estimated ADMw	2,416.39	2,450.67
Extended ADMw (greater of Current or Prior Year)	2,480.73	2,479.59

5. FINANCIAL FACTORS

(1) Statement of Net Position	See pages 12-13.		
(2) Statement of Activities	See page 14.		
(3) General Fund Balance Sheet	See page 15.		
(4) General Fund Statement of Revenues, Expenditures and Changes in Fund Balance	See page 17.		
(5) Net unfunded pension UAL	See pages 12-13.		
(6) Pension Contribution Rates	Tier 1/Tier 2 Payroll	OPSRP General Payroll	OPSRP Police and Fire Payroll
	0.24%	0.00%	2.19%
(7) Annual Required Contribution	See page 64.		
(8) Net OPEB Obligation	See pages 12-13.		
(9) Actuarial Accrued Liability	See page 66.		
(10) Early Retirement Liability	N/A		

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97355

We have audited the basic financial statements of North Santiam School District No. 29J as of and for the year ended June 30, 2024 and have issued our report thereon dated December 4, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

As part of obtaining reasonable assurance about whether North Santiam School District No. 29J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

Student Success Act's Student Investment Account (SIA) Funding

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

State school fund factors and calculation

In connection with our testing, nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, as defined above. 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.

This report is intended solely for the information and use of the board of directors and management of North Santiam School District No. 29J and the Oregon Secretary of State, and is not intended to be, and should not be used by anyone other than these parties.

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and cursive.

Accuity, LLC
December 4, 2024

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2024

Part A is needed for computing Oregon’s full allocation for ESEA, Title I, and other Federal Funds for Education.

A. Energy Bill for Heating – All Funds: Please enter your expenditures for electricity and heating fuel for these Functions and Objects.		Objects 325 through 327
	Function 2540	\$ 377,776
	Function 2550	\$ -

B. Replacement of Equipment – General Fund: Include all General Fund expenditures in object 542, except for the following exclusions:	\$ -
--	------

Exclude these functions:

1113, 1122, and 1132	Co-curricular Activities
1140	Pre-Kindergarten
1300	Continuing Education
1400	Summer School

Exclude these functions:

4150	Construction
2550	Pupil Transportation
3100	Food Service
3300	Community Services

SINGLE AUDIT SECTION

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

Federal Grantor, Pass through Grantor, Program Title	Pass-Through Grantor Number	ALN	Expenditures
<u>U.S. Department of Education</u>			
Passed through Oregon State Department of Education			
Title I Grants to Local Educational Agencies	67034	84.010	\$ 424,190
Special Education Cluster			
IDEA Special Education Grants To States	74084/68439	84.027	741,514
Preschool Grant	74267/69209	84.173	<u>7,358</u>
Total Special Education Cluster			<u>748,872</u>
English Language Acquisition Grants	58493/77000	84.365	19,209
Title IIA Improving Teaching Quality State Grants	72771/76736	84.367	50,064
Student Support and Academic Enrichment	72968/66823	84.424	56,296
COVID-19 - Elementary & Secondary Schools Emergency Relief Fund	64947/69302	84.425	<u>76,664</u>
Total Passed through Oregon State Department of Education			<u>1,375,295</u>
Total U.S. Department of Education			<u>1,375,295</u>
<u>U.S. Department of Agriculture</u>			
Passed through Oregon State Department of Education			
Child Nutrition Cluster			
National School Breakfast Program	2143	10.553	199,901
Food Distribution/USDA Commodities	2143	10.555	82,588
National School Lunch Program	2143	10.555	545,499
National School Lunch Program - Supply Chain Assistance	2143	10.555	28,617
Summer Food Service Program	2143	10.559	<u>10,685</u>
Total Child Nutrition Cluster			<u>867,290</u>
CNP SNAP State and Local P-EBT	2143	10.649	3,256
Local Food for Schools	2143	10.185	<u>10,319</u>
Total Passed through Oregon Department of Education			<u>880,865</u>
Passed through Linn County			
Schools and Roads		10.665	<u>9,174</u>
Total U.S. Department of Agriculture			<u>90,039</u>
Total federal expenditures			<u><u>\$ 2,265,334</u></u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2024

I. PURPOSE OF SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of North Santiam School District No. 29J's under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) 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 activities of the District, it is not intended to and does not present the financial position, changes in net position, nor the operating funds' revenue and expenses.

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR FEDERAL AWARD EXPENDITURES

A. Basis of Presentation

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 allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

B. Federal Financial Assistance

Pursuant to the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the schedule of expenditures of federal awards, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

C. Major Programs

The Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance.

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the schedule of expenditures of federal awards includes all federal programs administered by the District for the year ended June 30, 2024.

E. Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded as received in cash or on the accrual basis where measurable and available. Expenditures are recorded when the liability is incurred.



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

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97383

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise North Santiam School District No. 29J’s basic financial statements and have issued our report thereon dated December 4, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District’s internal control over financial reporting (internal control) in order to determine our auditing procedures for the purpose of expressing our opinion 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 District’s internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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 entity’s financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Santiam School District No. 29J's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, as follows:

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Accuity, LLC
Albany, Oregon
December 4, 2024



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

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon 97383

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited North Santiam School District No. 29J compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, North Santiam School District No. 29J 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of North Santiam School District No. 29J 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 North Santiam School District No. 29J's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementations, and maintenance of effective internal controls over compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's 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 North Santiam School District No. 29J's 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 North Santiam School District No. 29J's 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 North Santiam School District No. 29J's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of North Santiam School District No. 29J's 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 North Santiam School District No. 29J's 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.

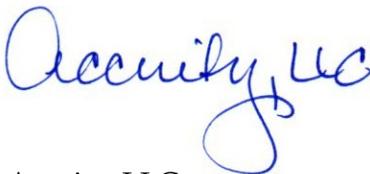
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies.

A material weakness in internal control over compliance is a deficiency, of combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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 may exist that have not been identified.

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. During our audit, we identified one deficiency in internal control that we consider to be a significant deficiency, as described in the accompanying schedule as item 2024-001.

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 blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC
Albany, Oregon
December 4, 2024

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's opinion issued:	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Elementary and Secondary Schools Emergency Relief Fund
10.55X	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

SECTION II - FEDERAL AWARD FINDINGS

<u><i>Finding Number</i></u>	<u><i>Finding</i></u>
2024-001	Internal controls over reporting meals and claiming revenue for the Child Nutrition Cluster were noted to be inadequately designed.
Type of Finding	Significant Deficiency
Condition	It was noted during audit testing, that no reviews of the claim reports were being performed. Hand counts were not re-tallied and overall counts were not reviewed prior to or after submission. We believe this was due to a turnover in key positions within the program in recent years.
Criteria	Internal controls should be present and operating to prevent or detect errors.
Prevalence	Program-specific
Questioned costs	None
Effect	The District over-claimed meals, however the amount was immaterial. However, without review, the possibility exists that larger errors would not be caught.
Recommendations	We recommend the District implement a process to review claims submitted to ensure accuracy and catch errors for correction. In addition, we recommend the District utilize a method other than addition by hand for tabulating totals from hand counts, such as a spreadsheet that could easily be reviewed for input errors.
Management's Response	The process was changed immediately upon notification by the audit team.

SECTION III - CORRECTIVE ACTION PLAN

<u><i>Finding Number</i></u>	<u><i>Corrective Action Plan</i></u>
2024-001	The District took immediate steps to remedy the issue, new reviews are required before and after submission. The Business Manager and Food Services Director have implemented the changes.



North Santiam School District

NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Report to the Board of Directors
for the Year Ended June 30, 2024

December 4, 2024



Accuity
Where accuracy meets integrity
CERTIFIED PUBLIC ACCOUNTANTS

436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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June 30, 2024

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 - Management Representation Letter
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December 4, 2024

Board of Directors
North Santiam School District No. 29J
Stayton, Oregon

We are pleased to present this report related to our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



Board of Directors
North Santiam School District No. 29J
Stayton, Oregon

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Santiam School District No. 29J are described in Note I to the financial statements. One new accounting policy was adopted during the year, GASB Statement No. 100, *Accounting Changes and Error Corrections*. The application of existing policies was not changed during the year ended June 30, 2024. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimates of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
- Defined benefit pension plans (actuarial assumptions) and defined other postemployment benefits (OPEB) plans (actuarial assumptions).
- Accrued compensation

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting North Santiam School District No. 29J's financial statements relate to pension plans and long-term debt obligations.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant 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 trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated December 4, 2024.

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 entity's financial statements or a determination of the type of auditor's 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 retention as the District's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

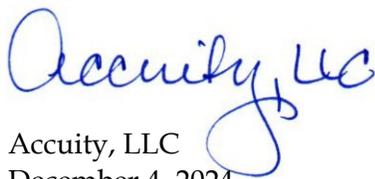
We applied certain limited procedures to the management's discussion and analysis and the schedules of the District's proportionate share of the net pension/OPEB liability and District contributions, which are required supplementary information (RSI) that supplement the basic financial statements. Our 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 aforementioned RSI and do not express an opinion or provide any assurance on it. We were also engaged to report on the budgetary comparison information for the General and Special Revenue Funds. With respect to this RSI, 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 financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were also engaged to report on the individual fund schedules, the other financial schedules, the supplemental information required by the Oregon Department of Education, and the schedule of expenditures of federal awards required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which are presented for purposes of additional analysis and are not a required part of the basic financial statements. With respect to this other 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 financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This report is intended solely for the use of the board of directors and management of North Santiam School District No. 29J, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is stylized and cursive.

Accuity, LLC
December 4, 2024



Board of Directors
North Santiam School District No. 29J
Stayton, Oregon

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the remaining fund information of North Santiam School District No. 29J as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered North Santiam School District No. 29J's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in the District's internal control that we consider to be material weaknesses.

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. We identified one deficiency in the District's internal control that we consider to be a significant deficiency, as noted in the accompanying schedule as item 2024-001.

This communication is intended solely for the information and use of management, the board of directors, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,



Accuity, LLC

<i>Finding Number</i>	<i>Finding</i>
2024-001	Internal controls over reporting meals and claiming revenue for the Child Nutrition Cluster were noted to be inadequately designed.
Type of Finding	Significant Deficiency
Condition	It was noted during audit testing, that no reviews of the claim reports were being performed. Hand counts were not re-tallied and overall counts were not reviewed prior to or after submission. We believe this was due to a turnover in key positions within the program in recent years.
Criteria	Internal controls should be present and operating to prevent or detect errors.
Prevalence	Program-specific
Questioned costs	None
Effect	The District over-claimed meals, however the amount was immaterial. However, without review, the possibility exists that larger errors would not be caught.
Recommendations	We recommend the District implement a process to review claims submitted to ensure accuracy and catch errors for correction. In addition, we recommend the District utilize a method other than addition by hand for tabulating totals from hand counts, such as a spreadsheet that could easily be reviewed for input errors.

Recently Issued Accounting Standards
June 30, 2024

New Pronouncements

For the fiscal year ended June 30, 2024, the District implemented the following new accounting standards:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued in June 2022 to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 102, *Certain Risk Disclosures*. This statement will improve 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. This statement is effective for fiscal years beginning after June 15, 2024.



June 24, 2024

Rhonda Allen
North Santiam School District
rhonda.allen@nsantiam.k12.or.us
+15412280360

Dear Rhonda,

We are pleased to confirm our understanding of the services we are to provide North Santiam School District for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of North Santiam School District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement North Santiam School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to North Santiam School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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 following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of Funding Progress and Employer Contributions, if applicable
3. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies North Santiam School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any



2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any
3. Schedule of expenditures of federal awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the Minimum Standards for Audits of Oregon Municipal Corporations, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We



will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance



As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of North Santiam School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of North Santiam School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on North Santiam School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of North Santiam School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.



You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review by September 30, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on, the supplementary information. You also agree to include the



audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations that we request, and will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to North Santiam School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on November 14, 2024, and to issue our report no later than December



31, 2024. Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will be \$34,000 for financial audit services and \$2,500 for federal compliance audit services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to management and those charged with governance of North Santiam School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.



The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney’s fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Kori Sarrett June 27, 2024
 Kori Sarrett Date
 Accuity, LLC

RESPONSE:

Rhonda Allen 07/10/2024
 Rhonda Allen Date
 This letter correctly sets forth the understanding of North Santiam School District
 Business Director



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072z
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the financial statements of North Santiam School District, which comprises the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2024, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 24, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



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Serving Lyons, Mehama, Stayton, and Sublimity

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.

9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:

a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

b. Additional information that you have requested from us for the purpose of the audit.

c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.



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12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

- a. Management,
- b. Employees who have significant roles in internal control, or
- c. Others where the fraud could have a material effect on the financial statements.

15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us, if any.

21. We have a process to track the status of audit findings and recommendations, if applicable.



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22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objective.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and



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related notes.

31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

33. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

34. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.

35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.

37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

38. Provisions for uncollectible receivables have been properly identified and recorded.

39. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

40. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

41. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

42. If any, special and extraordinary items are appropriately classified and reported.

43. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.



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44. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

45. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

46. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

47. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

48. With respect to the individual fund schedules, other financial schedules, supplemental information required by the Oregon Department of Education, and the federal award information required by the Uniform Guidance:

a. We acknowledge our responsibility for presenting the aforementioned information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the aforementioned information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of this information.

b. If the aforementioned information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the information no later than the date we issue the supplementary information and the auditor's report thereon.

49. With respect to federal award programs:

a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*



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(Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.

b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended, other than previously noted by you.

g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.

1155 N 3rd Ave, Stayton, Oregon 97383

P: 503.769.6924 ~ F: 503.769.3578

www.nssd29j.org ~ communications@nsantiam.k12.or.us



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- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards, if any.
- j. We have disclosed any communications from federal awarding agencies and passthrough entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. If any, we have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have



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taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.

r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

t. We have charged costs to federal awards in accordance with applicable cost principles.

u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

y. We have disclosed to you all contracts or other agreements with service organizations, if any, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Rhonda Allen
Finance Director

[Signature]
Superintendent

12-4-24
Date

12/4/2024
Date

NORTH SANTIAM SCHOOL DISTRICT

Journal Entry

06/30/2024

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To reclass deferred revenue for financial reporting					
279-0000-9481-000-000-000	Deferred Revenue		52,016.21	0.00	
279-0000-3299-000-000-000	Other Restricted Grants-in-aid		0.00	52,016.21	
251-0000-9481-000-000-000	Deferred Revenue		707,240.78	0.00	
251-0000-3299-000-000-000	Other Restricted Grants-in-aid		0.00	707,240.78	
Total			<u>759,256.99</u>	<u>759,256.99</u>	<u>759,256.99</u>
CJE01					
To post client proposed JE					
221-0000-4500-000-000-000	Restricted Revenue From the Federal Government Thr		13,993.30	0.00	
221-0000-9132-000-000-000	Interfund AR		0.00	13,993.30	
221-2520-0690-900-000-000	Grant Indirect Charges		0.00	13,993.30	
221-0000-9110-000-000-000	Cash Umpqua Bank		13,993.30	0.00	
100-0000-9110-000-000-000	Cash Umpqua Bank		0.00	13,993.30	
100-0000-1980-000-000-000	Fees Charged to Grants		13,993.30	0.00	
Total			<u>41,979.90</u>	<u>41,979.90</u>	<u>-13,993.30</u>
GRAND TOTAL			<u>801,236.89</u>	<u>801,236.89</u>	<u>745,263.69</u>



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

January 23, 2025

Oregon Secretary of State
Audits Division
255 Capitol St. NE, Suite #500
Salem, OR 97310

North Santiam School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of the fiscal year ending June 30, 2024. The audit was completed by the independent auditing firm Accuity, LLC, and it listed the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on January 23, 2025, as indicated by the signature below.

The deficiencies are listed on the subsequent page, the adopted plan of action and timeframe for each are listed below.

1. Deficiency #001
 - a. Implementation of the process to review claims submitted to ensure accuracy and catch errors for correction.
 - b. Process changed immediately upon notification by the audit team

Governing Body Chair, Erin Cramer

Signature

Superintendent, Lee Loving

Signature



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<i>Finding Number</i>	<i>Finding</i>
2024-001	Internal controls over reporting meals and claiming revenue for the Child Nutrition Cluster were noted to be inadequately designed.
Type of Finding	Significant Deficiency
Condition	It was noted during audit testing, that no reviews of the claim reports were being performed. Hand counts were not re-tallied and overall counts were not reviewed prior to or after submission. We believe this was due to a turnover in key positions within the program in recent years.
Criteria	Internal controls should be present and operating to prevent or detect errors.
Prevalence	Program-specific
Questioned costs	None
Effect	The District over-claimed meals, however the amount was immaterial. However, without review, the possibility exists that larger errors would not be caught.
Recommendations	We recommend the District implement a process to review claims submitted to ensure accuracy and catch errors for correction. In addition, we recommend the District utilize a method other than addition by hand for tabulating totals from hand counts, such as a spreadsheet that could easily be reviewed for input errors.
Management's Response	The process was changed immediately upon notification by the audit team.



North Santiam School District 29J

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January 14, 2025

TO: North Santiam SD Board of Directors
FROM: Rhonda Allen, Director of Business and Fiscal Services
RE: December 31, 2024, Financial Statements

Board Members,

Attached are the 2024-25 financial statements through December 31, 2024. These statements include the General Fund Statement of Revenues Budget vs. Actual, General Fund Statement of Expenditures Budget vs. Actual, Food Service Statement of Revenue and Expenditures Budget vs. Actual, total Appropriations for the year, Special Revenue Funds, and the Cash Flow Report.

The General Fund statements include the actual revenues and expenditures from July 1, 2024, through December 31, 2024, and projections through June 30, 2025. The estimated General Fund Ending Fund Balance is \$4,064,223. Contingency and Unappropriated Ending Fund Balance equal \$1,591,661 of the Fund Balance total.

The 2023-24 Annual Financial Report has been completed, filed with the state, and received an unmodified auditor's opinion, indicating no material weaknesses or significant deficiencies in the financial statements. However, a significant deficiency was identified in the Food Service Program during the single audit of a Federal Program. Corrective action was immediately implemented, and a corrective action plan has been submitted to the state. Details regarding Finding Number 2024-001 can be found on page 93 of the report.

North Santiam's investments are held in the Local Government Investment Pool. These assets total \$22,146,423 and yielded 4.85% through December 31, 2024.

Please let me know if you have any questions or concerns regarding these statements.

North Santiam School District 29J
General Fund: Statement of Revenue Budget Vs. Actual
Fiscal Year 2024-25, As of 12/31/2024

	2024-25 Budget	Actual YTD Rev. 12/31/2025	Projected Revenue 6/30/2025	Total Estimated 2024-25	(Over)/Under Budget
1000 Revenue From Local Sources					
1111 Current Year's Taxes	7,675,000	7,110,259	718,241	7,828,500	(153,500)
1112 Prior Year's Taxes	150,000	73,420	73,580	147,000	3,000
1114 Payments in Lieu of Property Taxes	-	-	-	-	-
1190 Penalties and Interest on Taxes	-	-	-	-	-
1200 REV from Local Gov't Unit Other Than Districts	-	-	-	-	-
1510 Interest on Investments	500,000	458,211	166,789	625,000	(125,000)
1700 Fees	27,000	25,974	-	25,974	1,026
1910 Rentals	1,500	8,325	-	8,325	(6,825)
1920 Contributions and Donations	-	-	-	-	-
1960 Recovery of Prior Year Funds	-	2,769	-	2,769	(2,769)
1980 Fees Charged to Grants	100,000	-	100,000	100,000	-
1990 Miscellaneous	25,000	12,271	37,729	50,000	(25,000)
Total Revenue From Local Sources	\$ 8,478,500	7,691,229	1,096,339	8,787,568	(309,068)
2000 Revenue from Intermediate Sources					
2101 County School Funds	55,000	-	55,000	55,000	-
2102 General Education Service District Funds	405,573	112,996	292,577	405,573	-
2199 Intermediate Rev Heavy Equipment Tax	-	(3,553)	-	(3,553)	3,553
2800 Heavy Equipment Rent Tax	-	3,744	-	3,744	(3,744)
Total Revenue from Intermediate Sources	\$ 460,573	113,186	347,577	460,763	(190)
3000 Revenue From State Sources					
3101 State School Fund—General Support	18,292,632	10,623,987	7,592,731	18,216,718	75,914
3103 Common School Fund	290,645	-	289,192	289,192	1,453
3104 State Managed County Timber	80,000	1,301	78,699	80,000	-
3107 State School Fund High Cost Disability	150,000	-	150,000	150,000	-
Total Revenue From State Sources	\$ 18,813,277	10,625,288	8,110,621	18,735,909	77,368
4000 Revenue From Federal Sources					
4801 Federal Forest Fees	10,000	-	10,000	10,000	-
Total Revenue From Federal Sources	\$ 10,000	-	10,000	10,000	-
5000 Revenue From Other Sources					
5110 Bond Proceeds	-	-	-	-	-
5400 Beginning Fund Balance**	4,300,000	-	5,310,865	5,310,865	(1,010,865)
Total Revenue From Other Sources	\$ 4,300,000	-	5,310,865	5,310,865	(1,010,865)
Total Resources	\$ 32,062,350	\$ 18,429,704	\$ 14,875,402	33,305,106.12	(1,242,756.12)

*Unaudited Numbers***

Less Estimated Requirements	\$ 29,240,883
Estimated Ending Fund Balance	\$ 4,064,223
Less Contingency & UEFB	\$ 1,591,661

Estimated Ending Fund Balance	\$ 2,472,562
--------------------------------------	---------------------

North Santiam School District 29J
General Fund: Statement of Expenditures Budget Vs. Actual
Fiscal Year 2024-25, As of 12/31/2024

Expenditure Functions	2024-25 Budget	Actual YTD EXP 12/31/2025	Projected Expenditures 6/30/2025	Total Estimated 2024-25	(Over)/ Under Budget
1000 Instruction					
1111 Elementary, K-5 or K-6	5,455,098	1,640,108	3,604,937	5,245,045	210,053
1120 AVID Instruction	4,750	1,078	3,594	4,671	79
1121 Middle/Junior High Programs	2,971,173	914,450	1,951,446	2,865,897	105,276
1122 Middle/Junior High School Extracurricular	142,294	84,821	55,850	140,671	1,623
1127 After School Program	15,000	-	-	-	15,000
1131 High School Programs	3,520,192	1,069,013	2,378,302	3,447,315	72,877
1132 High School Extracurricular	712,033	330,750	342,256	673,006	39,027
1140 Pre-kindergarten Programs	-	-	-	-	-
1220 Restrictive Pgms for Students w/Disabilities	2,185,835	681,013	1,308,881	1,989,894	195,941
1250 Programs for Students w/Severe Disabilities	987,760	345,953	660,206	1,006,160	(18,400)
1271 Remediation	576,868	199,636	401,207	600,844	(23,976)
1272 Title I-A	104,318	8,312	101,222	109,534	(5,216)
1281 Alternative Education High School	85,000	18,877	66,123	85,000	-
1285 District Options Academy	547,644	146,320	401,324	547,644	-
1291 English Second Language Programs	580,000	188,046	305,848	493,894	86,106
1292 Teen Parent Program	6,100	-	-	-	6,100
1460 Summer School, Middle/Jr High	800	-	482	482	318
Total Instruction	\$ 17,894,865	\$ 5,628,377	\$ 11,581,678	\$ 17,210,055	\$ 684,810
2000 Support Services					
2111 Safety and Security Service Area Direction	72,203	63,869	61,828	125,697	(53,494)
2115 Student Safety	238,464	58,835	179,629	238,464	-
2120 Guidance Services	194,149	78,754	137,045	215,799	(21,650)
2134 Nurse Services	205,303	88,110	116,006	204,116	1,187
2139 Other Health Services	4,800	1,576	3,224	4,800	-
2143 Psychological Counseling Services	262,797	49,671	47,931	97,603	165,194
2152 Speech Pathology Services	126,128	44,911	84,560	129,471	(3,343)
2160 Other Student Treatment Services	-	-	-	-	-
2190 Service Direction, Student Support Services	159,416	124,400	199,444	323,844	(164,428)
2210 Improvement of Instruction Services	-	-	-	-	-
2211 Teaching and Learning Service Area Direction	277,307	143,590	154,281	297,870	(20,563)
2213 Curriculum Development	204,650	20,848	105,764	126,613	78,037
2219 Other Improvement of Instruction Svcs	234,633	61,254	126,453	187,706	46,927
2220 Educational Media Services	323,764	124,624	203,384	328,008	(4,244)
2230 Assessment and Testing	-	-	-	-	-
2240 Instructional Staff Development	41,844	13,065	28,779	41,844	-
2310 Board of Education Services	105,575	22,746	107,145	129,891	(24,316)
2320 Executive Administration Services	398,920	207,253	200,462	407,715	(8,795)
2410 Office of the Principal Services	2,622,444	1,292,585	1,552,210	2,844,796	(222,352)
2490 School Administration - Other Support Services	-	-	-	-	-
2510 Direction of Business Support Services	221,824	112,306	105,480	217,786	4,038
2520 Fiscal Services	403,800	212,183	191,617	403,800	-
2528 Risk Management Services	341,210	325,173	-	325,173	16,037

North Santiam School District 29J
General Fund: Statement of Expenditures Budget Vs. Actual
Fiscal Year 2024-25, As of 12/31/2024

Expenditure Functions	2024-25 Budget	Actual YTD EXP 12/31/2025	Projected Expenditures 6/30/2025	Total Estimated 2024-25	(Over)/ Under Budget
2541 Maintenance & Facilities Service Area Direction	257,277	136,222	127,950	264,172	(6,895)
2542 Care and Upkeep of Buildings Services	2,812,687	1,198,821	1,269,130	2,467,951	344,736
2543 Care and Upkeep of Grounds Services	179,325	69,044	96,112	165,156	14,169
2549 Other Operation and Maintenance Services	9,961	4,893	5,172	10,064	(103)
2550 Student Transportation Services	1,116,250	379,399	570,629	950,028	166,222
2558 Special Education Transportation Services	250,000	109,272	140,728	250,000	-
2630 Information Services	72,939	24,632	48,938	73,570	(631)
2640 Staff Services	265,659	141,430	135,242	276,672	(11,013)
2641 Human Resources Service Area Direction	218,379	116,565	106,873	223,437	(5,058)
2649 Human Resources Other Services	-	176	-	176	178
2660 Technology Services	867,630	417,476	195,036	612,513	255,117
2661 IT Service Area Direction	-	-	-	-	-
2680 Interpretation and Translation	-	-	-	-	-
Total Support Services	\$ 12,489,338	\$ 5,643,683	\$ 6,301,051	\$ 11,944,734	\$ 544,779
3000 Enterprise and Community Services					
3360 Welfare Activities Services	5,700	4,535	773	5,308	392
Total Enterprise and Community Services	\$ 5,700	\$ 4,535	\$ 773	\$ 5,308	\$ 392
5000 Other Uses					
5110 Long Term Debt Service	-	-	-	-	-
5200 Transfers of Funds	80,786	80,786	-	80,786	-
Total Other Uses	\$ 80,786	\$ 80,786	\$ -	\$ 80,786	\$ -
6000 Contingencies					
6110 Operating Contingency	661,661	-	-	-	661,661
Total Contingencies	\$ 661,661	\$ -	\$ -	\$ -	\$ 661,661
7000 Unappropriated Ending Fund Balance					
7000 Unappropriated Ending Fund Balance	930,000	-	-	-	930,000
Total Unappropriated Ending Fund Balance	\$ 930,000	\$ -	\$ -	\$ -	\$ 930,000
GENERAL FUND EXPENDITURES GRAND TOTAL	\$ 32,062,350	\$ 11,357,381	\$ 17,883,502	\$ 29,240,883	\$ 2,821,643

North Santiam School District 29J
Food Service Fund: Statement of Revenues and Expenditures Budget Vs. Actual
Fiscal Year 2024-25, As of 12/31/2024

	2024-25 Budget	Actual as of 12/31/2025	Encumbered as of 12/31/2025	Total Estimated 2024-25	(Over)/Under Budget
REVENUE					
1610/1620 Daily Sales	100,000	28,479	81,502	109,981	(9,981)
1630 Special Functions	-	-	-	-	-
1940 Services Provided Other LEA's	6,200	9,530	8,025	17,555	(11,355)
1960 Recovery of Prior Year Funds	-	-	-	-	-
1990 Miscellaneous Revenue	8,000	939	7,061	8,000	-
3299 State Breakfast/Lunch SSA	100,000	121,774	220,000	341,774	(241,774)
4500 Farm to School Grant		-	-	-	-
4511 State Breakfast		-	-	-	-
4512 State Lunch		-	-	-	- 179
4513 NSLP Breakfast	295,000	113,380	166,620	280,000	15,000
4515 NSLP Lunch	870,000	327,815	304,185	632,000	238,000
4518 NSLP Snack Program		-	-	-	-
4519 Farm to School	15,000	-	15,000	15,000	-
4525 Summer Lunch	20,000	7,593		7,593	12,407
4526 Federal Revenue Summer Lunch	1,500	-	-	-	1,500
4910 USDA Commodities	90,000	-	90,000	90,000	-
5200 Interfund Transfers		-	-	-	-
5400 Beginning Fund Balance	170,000	-		-	170,000
TOTAL REVENUE	\$ 1,675,700	\$ 609,510	\$ 892,393	\$ 1,501,903	\$ 173,797
EXPENDITURES					
Enterprise and Community Services					
3100-100 Salaries	450,611	172,620	272,356	444,976	5,635
3100-200 Payroll Costs	385,995	128,523	222,638	351,161	34,834
3100-300 Contracted Services	21,500	1,751	2,362	4,113	17,387
3100-410 Supplies and Materials	41,500	20,533	23,035	43,568	(2,068)
3100-411 Fuel	1,000	91	909	1,000	-
3100-415 USDA Commodities	90,000	-	-	-	90,000
3100-450 Food	629,747	236,019	233,936	469,955	159,792
3100-460 Non-Consumable	29,240	6,827	7,235	14,062	15,178
3100-470 Computer Software	4,695	3,155	-	3,155	1,540
3100-480 Computer Hardware	1,500	-	-	-	1,500
3100-540 Equipment Replacement	10,662	-	-	-	10,662
3100-640 Dues and Fees	9,250	9,222	-	9,222	28
TOTAL EXPENDITURES	1,675,700	\$ 578,743	\$ 762,470	\$ 1,341,212	\$ 334,488

FOOD SERVICE EST EFB \$ 160,691

North Santiam School District 29J
Appropriations: Budget Vs. Actual
Fiscal Year 2024-25, As of 11/30/2024

	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
General Fund (100)						
1000 Instruction	17,894,865	5,628,377	10,360,210	15,988,587		1,906,278
2000 Support Services	12,489,338	5,643,767	4,963,833	10,607,600		1,881,738
3000 Community Services	5,700	4,535	773	5,308		392
5200 Transfers	80,786	80,786	-	80,786		-
6000 Contingency	661,661	-	-	-		661,661
Sub Total	\$ 31,132,350	\$ 11,357,464	\$ 15,324,816	\$ 26,682,280	\$ -	\$ 4,450,070
Special Revenue Funds (200)						
1000 Instruction	3,357,615	948,289	1,133,366	2,081,655		1,275,960
2000 Support Services	4,705,226	1,310,291	887,076	2,197,368		2,507,858
3000 Community Services	108,253	22,933	31,292	54,226		54,027
4000 Facilities Acquisition	200,000	-	-	-		200,000
5200 Transfers	258,425	168,624	-	168,624		89,801
5300 Apportionment of Funds by ESD	14,952	-	-	-		14,952
6000 Contingency	2,313,022	-	-	-		2,313,022
Sub Total	\$ 10,957,493	\$ 2,450,138	\$ 2,051,734	\$ 4,501,872	\$ -	\$ 6,455,621
Food Service Funds (299)						
3000 Community Services	1,675,700	578,743	762,470	1,341,212	-	334,488
Sub Total	\$ 1,675,700	\$ 578,743	\$ 762,470	\$ 1,341,212	\$ -	\$ 334,488
PERS Bond Debt Service (310.321.375)						
5100 Debt Service	5,125,000	671,646	4,451,652	5,123,297	-	1,703
6000 Contingency	1,882,155	-	-	-	-	1,882,155
Sub Total	\$ 7,007,155	\$ 671,646	\$ 4,451,652	\$ 5,123,297	\$ -	\$ 1,883,858
Facilities (400,401,420,425,426,430,448)						
1000 Instruction Services	100,000	7,382	-	7,382		92,618
2000 Support Services	410,010	142,645	2,597	145,242		264,768
4000 Facilities Acquisition	2,551,654	94,463	-	94,463		2,457,191
5110 Debt Service	41,500	40,531	-	40,531		969
5200 Transfers	-	-	-	-		-
6000 Contingency	1,308,266	-	-	-		1,308,266
Sub Total	\$ 4,411,430	\$ 285,021	\$ 2,597	\$ 287,618	\$ -	\$ 4,123,812
Internal Service Funds (600)						
2000 Support Services	251,200	95,352	210	95,562		155,638
6000 Contingency	589,379	-	-	-		589,379
Sub Total	\$ 840,579	\$ 95,352	\$ 210	\$ 95,562	\$ -	\$ 745,017
Trust and Agency Fund (700)						
2000 Support Services	48,542	4,500	-	4,500	-	44,042
Sub Total	\$ 48,542	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 44,042
Total Appropriations	56,073,249	15,442,864	22,593,478	38,036,342	-	18,036,907
Total Unappropriated	930,000	-	-	-	-	930,000
APPROPRIATION TOTAL	\$ 57,003,249	\$ 15,442,864.01	\$ 22,593,478.21	\$ 38,036,342.22	\$ -	\$ 18,966,907

North Santiam School District 29J
Special Revenue Funds
Fiscal Year 2024-25, As of 12/31/2024

Special Revenue Funds: MISC	Allocation	Beginning Fund Bal	YTD Revenue	YTD Exp/Enc	Fund Balance
201: Board Reserve	\$ -	\$ 1,001,791	\$ -	\$ -	\$ 1,001,791
202: Textbook Reserve	\$ -	\$ 1,006,350	\$ -	\$ -	\$ 1,006,350
205: CTE Construction House	\$ -	\$ 47,915	\$ -	\$ 4,210	\$ 43,705
206: CTE SHS Grants	\$ -	\$ -	\$ -	\$ -	\$ -
211: United Way	\$ -	\$ -	\$ -	\$ -	\$ -
216: Misc Grants	\$ -	\$ 8,426	\$ -	\$ 8,206	\$ 220
230: Technology Services	\$ -	\$ 12,836	\$ 320	\$ -	\$ 13,156
231: After School Grant	\$ -	\$ 11,763	\$ -	\$ 10,500	\$ 1,263
240: E-Rate Category 1	\$ -	\$ 87,848	\$ -	\$ 6,750	\$ 81,098
241: Nike Grant	\$ -	\$ -	\$ -	\$ -	\$ -
243: District Grants	\$ -	\$ 1,619	\$ 1,100	\$ 977	\$ 1,742
244: E-Rate Category 2	\$ -	\$ -	\$ 37,924	\$ 50,219	\$ (12,295)
249: SB 1149	\$ -	\$ 138,610	\$ 30,014	\$ 168,624	\$ -
278: Communication/Community Engagement	\$ -	\$ 41,539	\$ -	\$ 4,916	\$ 36,623
280: Homeless Support	\$ -	\$ -	\$ -	\$ -	\$ -
281: PERS Increase Reserve	\$ -	\$ 775,000	\$ -	\$ -	\$ 775,000
284: SHS Athletic Improvement Fund	\$ -	\$ 19,072	\$ 7,406	\$ 5,611	\$ 20,866
TOTALS	\$ -	\$ 3,152,768	\$ 76,763	\$ 260,013	\$ 2,969,519

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Special Revenue Funds: GRANTS	Allocation	Beginning Fund Bal	YTD Revenue	YTD Exp/Enc	Grant Balance
204: ARP HCY I	\$ 5,546	\$ -	\$ 5,546	\$ 5,546	\$ -
209: ESSER III	\$ 43,096	\$ -	\$ 43,096	\$ 43,096	\$ -
215: Title IV	\$ 38,192	\$ -	\$ 7,029	\$ 17,459	\$ 20,733
219: Title III	\$ 14,649	\$ -	\$ -	\$ 2,060	\$ 12,589
221: IDEA 611	\$ 915,999	\$ -	\$ 202,502	\$ 621,196	\$ 294,802
222: Carl Perkins CTE	\$ -	\$ -	\$ 1,250	\$ 1,250	\$ (1,250)
224: HB3499 EL Transformation	\$ 125,000	\$ -	\$ 21,250	\$ 109,359	\$ 15,641
225: IDEA 611 ARP	\$ -	\$ -	\$ -	\$ -	\$ -
227: Title I-A	\$ 573,631	\$ -	\$ 111,522	\$ 482,654	\$ 90,977
228: Title II-A	\$ 134,752	\$ -	\$ 2,338	\$ 48,314	\$ 86,438
232: Outdoor School	\$ -	\$ -	\$ -	\$ 72,602	\$ (72,602)
247: IDEA 619	\$ 6,244	\$ -	\$ -	\$ -	\$ 6,244
251: Student Investment Act	\$ 2,948,160	\$ 707,241	\$ -	\$ 1,704,872	\$ 1,243,288
252: High School Success	\$ 808,661	\$ -	\$ 154,921	\$ 397,703	\$ 410,958
255: Preschool Promise	\$ 652,116	\$ -	\$ 117,600	\$ 390,044	\$ 262,072
259: Career Pathways Program	\$ 15,793	\$ -	\$ -	\$ 11,311	\$ 4,482
274: SIA - EIS	\$ 6,139	\$ -	\$ 971	\$ 971	\$ 5,168
275: Oregon Community Foundation	\$ -	\$ -	\$ -	\$ -	\$ -
276: OSU Grant	\$ -	\$ -	\$ -	\$ -	\$ -
277: TAP Grants	\$ 72,350	\$ -	\$ -	\$ -	\$ 72,350
279: Early Literacy Grant	\$ 207,526	\$ 52,016	\$ -	\$ 83,154	\$ 124,372
282: Oregon Extended Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
283: PEEK Grant	\$ 65,000	\$ -	\$ -	\$ 23,095	\$ 41,905
285: SB283 Mentorship	\$ 40,000	\$ -	\$ -	\$ 32,432	\$ 7,568
299: Breakfast After the Bell	\$ -	\$ -	\$ -	\$ -	\$ -
299: Farm to CNP Base AY25	\$ -	\$ -	\$ -	\$ -	\$ -
299: Local Food for Schools (LFS)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 6,672,855	\$ 759,257	\$ 668,024	\$ 4,047,120	\$ 2,625,735

FY24/25		July	August	September	October	November	December	January	February	March	April	May	June	Estimated CASH
Operating Funds		Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	TOTAL
General Fund Revenue														
Local Sources		\$71,354.00	\$88,039.63	\$94,203.89	\$99,247.03	\$6,720,196.49	\$474,912.54	\$235,172.97	\$131,314.42	\$233,054.96	\$127,444.44	\$139,233.88	\$488,198.94	\$8,902,373.19
Intermediate Sources		\$0.00	\$0.00	\$1,608.89	\$0.00	(\$3,553.39)	\$115,131.00	\$0.00	\$0.00	\$298,695.57	\$0.00	\$56,632.70	\$27,820.83	\$496,335.60
State Sources		\$3,036,727.00	\$1,517,452.00	\$1,518,752.98	\$1,517,452.00	\$1,517,452.00	\$1,517,452.00	\$1,438,286.23	\$1,580,518.33	\$1,503,031.58	\$1,719,813.64	\$2,084,728.38	\$0.00	\$18,951,666.14
Federal Sources		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,174.00	\$0.00	\$9,174.00
Other Sources		\$5,324,858.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,324,858.00
														\$33,684,406.94
Other Revenue														
Special Revenue Funds/BFB		\$4,324,121.00	\$122,240.00	\$41,918.47	\$515,657.34	\$321,360.35	\$400,413.59	\$1,089,158.06	\$283,291.92	\$2,466,468.30	\$296,968.02	\$846,950.55	\$111,172.10	\$10,819,719.71
Debt Service Funds/BFB		\$2,401,159.31	\$79,882.16	\$232,361.00	\$223,189.44	\$2,261,375.93	\$404,535.48	\$268,633.64	\$241,731.33	\$289,931.10	\$247,974.94	\$254,981.97	\$2,514,517.84	\$9,420,274.15
Capital Project Funds/BFB		\$3,785,905.32	\$1,748.79	\$5,908.78	\$20,899.81	\$117.50	\$255,758.50	\$715,633.66	\$16,218.55	\$2,197.86	\$14,073.56	\$2,265.25	\$19,851.44	\$4,840,579.02
Internal Service Funds/BFB		\$595,176.46	\$6.51	\$23.97	\$23.12	(\$36,154.33)	\$108,076.06	\$33,623.16	\$33,623.16	\$33,623.16	\$33,623.16	\$33,623.16	\$33,623.16	\$868,890.75
Trust and Agency Funds/BFB		\$47,292.11	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	\$0.00	\$0.00	\$2,427.10	\$885.93	\$2,005.75	\$15,255.75	\$81,866.65
														\$26,031,330.27
														182
Total Cash In		\$19,586,593.20	\$1,809,369.09	\$1,894,777.98	\$2,376,468.74	\$10,780,794.55	\$3,290,279.17	\$3,780,507.73	\$2,286,697.71	\$4,829,429.64	\$2,440,783.70	\$3,429,595.63	\$3,210,440.07	\$59,715,737.21
General Fund Expenditures														
Salaries		\$300,922.16	\$336,995.26	\$1,259,716.73	\$1,264,978.01	\$1,286,427.78	\$1,245,159.53	\$1,210,966.94	\$1,210,570.48	\$1,201,913.86	\$1,200,807.88	\$1,192,694.85	\$2,825,474.47	\$14,536,627.96
Associated Payroll Costs		\$160,631.92	\$215,145.16	\$705,456.47	\$752,426.78	\$708,593.61	\$774,835.71	\$735,122.57	\$749,087.07	\$726,066.91	\$744,084.97	\$750,081.09	\$1,706,587.32	\$8,728,119.58
Purchased Services		\$93,895.28	\$126,976.07	\$199,639.40	\$342,175.79	\$157,252.96	\$437,566.25	\$325,767.79	\$286,815.39	\$280,271.52	\$477,287.33	\$277,125.32	\$746,653.13	\$3,751,426.23
Supplies and Materials		\$79,736.84	\$65,512.31	\$64,643.43	\$93,833.05	\$45,352.91	\$33,528.49	\$45,755.17	\$19,709.67	\$58,051.13	\$67,762.34	\$91,876.63	\$104,650.13	\$770,412.10
Capital Outlay		\$41,841.16	\$4,576.03	\$0.00	\$0.00	\$0.00	\$0.00	\$2,765.89	\$2,765.89	\$2,765.89	\$2,765.89	\$2,765.89	\$0.00	\$60,246.63
Debt Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Objects		\$348,917.32	\$5,554.08	\$7,867.27	\$3,277.09	\$11,771.10	\$2,673.83	\$786.53	\$1,222.76	\$5,037.28	\$2,291.74	\$5,880.26	\$2,837.88	\$398,117.15
Transfers		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,786.00	\$80,267.82	\$0.00	\$0.00	\$0.00	\$518.18	\$0.00	\$161,572.00
Reserves		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
														\$28,406,521.63
Other Expenditures														
Special Revenue Funds		\$119,936.00	\$415,982.00	\$852,530.00	\$459,362.00	\$459,719.83	\$658,681.18	\$841,046.32	\$725,899.30	\$1,046,852.00	\$889,467.97	\$1,488,925.80	\$2,222,368.71	\$10,180,771.11
Debt Service Funds		\$0.00	\$0.00	\$0.00	\$330,621.85	\$0.00	\$341,023.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,133,435.60	\$3,805,081.12
Capital Project Funds		\$75,840.00	\$82,632.00	\$77,435.00	\$14,978.00	\$11,278.12	\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$313,063.12
Internal Service Funds		\$210.00	\$8,955.00	\$0.00	\$85,987.00	\$0.00	\$0.00	\$84,057.90	\$0.00	\$0.00	\$84,057.90	\$0.00	\$0.00	\$263,267.80
Trust and Agency Funds		\$2,500.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,618.07	\$14,562.60	\$20,680.67
														\$14,582,863.82
Total Cash Out		\$1,224,430.68	\$1,262,327.91	\$3,167,288.30	\$3,349,639.57	\$2,680,396.31	\$3,575,154.66	\$3,326,536.92	\$2,996,070.56	\$3,320,958.59	\$3,468,526.01	\$3,811,486.10	\$10,806,569.84	\$42,989,385.45
Total Additon/Deficit		\$18,362,162.52	\$547,041.18	(\$1,272,510.32)	(\$973,170.83)	\$8,100,398.24	(\$284,875.49)	\$453,970.81	(\$709,372.85)	\$1,508,471.05	(\$1,027,742.31)	(\$381,890.47)	(\$7,596,129.77)	\$16,726,351.76

CASH REPORT

Monthly Beginning Balance	July	August	September	October	November	December	January	February	March	April	May	June
General Checking	\$2,680,027.97	\$1,179,642.38	\$269,885.88	\$989,867.25	\$697,186.83	\$1,380,638.94	\$1,139,057.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LGIP Main	\$14,040,849.00	\$16,959,749.90	\$18,351,833.30	\$16,307,325.49	\$15,045,138.46	\$17,896,821.35	\$22,146,423.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LGIP PERS UAL	\$61,688.95	\$385,818.21	\$578,517.29	\$772,024.59	\$966,260.08	\$1,161,125.23	\$1,165,370.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
US Bank 2021 Bond	\$654,377.00	\$149,054.34	\$225,072.63	\$301,252.82	\$377,543.96	\$453,949.20	\$380,681.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Scholarship Checking	\$44,049.00	\$39,799.11	\$39,299.11	\$39,299.11	\$37,799.11	\$37,799.11	\$51,799.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$17,480,991.92	\$18,714,063.94	\$19,464,608.21	\$18,409,769.26	\$17,123,928.44	\$25,224,326.68	\$24,939,451.19	\$25,393,422.00	\$24,684,049.15	\$26,192,520.20	\$25,164,777.89	\$24,782,887.42
Monthly Ending Balance	July	August	September	October	November	December	January	February	March	April	May	June
General Checking	\$1,179,642.38	\$269,885.88	\$989,867.25	\$697,186.83	\$1,380,638.94	\$1,139,057.83						
LGIP Main	\$16,959,749.90	\$18,351,833.30	\$16,307,325.49	\$15,045,138.46	\$17,896,821.35	\$22,146,423.54						
LGIP PERS UAL	\$385,818.21	\$578,517.29	\$772,024.59	\$966,260.08	\$1,161,125.23	\$1,165,370.14						
US Bank 2021 Bond	\$149,054.34	\$225,072.63	\$301,252.82	\$377,543.96	\$453,949.20	\$380,681.00						
Scholarship Checking	\$39,799.11	\$39,299.11	\$39,299.11	\$37,799.11	\$37,799.11	\$51,799.11						
PROJECTED ENDING CASH BALANCE	\$18,714,063.94	\$19,464,608.21	\$18,409,769.26	\$17,123,928.44	\$25,224,326.68	\$24,939,451.19	\$25,393,422.00	\$24,684,049.15	\$26,192,520.20	\$25,164,777.89	\$24,782,887.42	\$17,186,757.65

Financial Report

Period Ending December 31, 2024

23-24 Annual Financial Report

District's Net Position:

- Increased by \$4,058,442
- Decrease in program expenditures due mainly to phase out of ESSER III and decrease in interest on long term debt.

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Financial Report

Period Ending December 31, 2024

23-24 Annual Financial Report

District's Net Position:

- 22-23 Expenditures - \$33,369,663
- 23-24 Expenditures - \$30,787,665
 - **Difference: \$2,581,998**
- 22-23 Interest Debt Service - \$2,508,860
- 23-24 Interest Debt Service - \$1,477,330
 - **Difference: \$1,031,530**



Financial Report

Period Ending December 31, 2024

23-24 Annual Financial Report

District's Net Position:

186

- The District's governmental funds reported combined fund balances of \$15,796,946 at June 30, 2024.
- The General Fund, which is the chief operating fund of the District, reported a fund balance of \$5,310,366.



Financial Report

Period Ending December 31, 2024

23-24 Annual Financial Report

- Auditor's Opinion Issued for Financial Statements: **Unmodified**
- Federal Award Finding - Single Audit
 - Type: **Significant Deficiency**
 - The District over-claimed meals; the amount was listed as immaterial.
 - The process was changed immediately and action reported to the state.



Financial Report

Period Ending December 31, 2024

REVENUE

Local Rev, Actual	\$ 7,691,229
Local Rev, Projected	<u>\$ 1,096,339</u>
TOTAL Local REV	\$8,787,568

Intermediate Rev, Actual	\$ 113,186
Intermediate Rev, Projected	<u>\$ 347,577</u>
TOTAL Intermediate REV	\$ 460,763



Financial Report

Period Ending December 31, 2024

REVENUE

State Rev, Actual	\$10,625,288
State Rev, Projected	<u>\$ 8,110,621</u>
TOTAL Local REV	\$18,735,909
Federal Rev, Actual	\$ 0
Federal Rev, Projected	<u>\$ 10,000</u>
TOTAL Federal REV	\$ 10,000

189



Financial Report

Period Ending December 31, 2024

REVENUE

Beginning Fund Balance	\$ 5,310,865 ¹⁹⁰
Total Rev, YTD/Projected	<u>\$33,305,106</u>



Financial Report

Period Ending December 31, 2024

EXPENDITURES

Instruction Exp, Actual	\$ 5,628,377
Instruction Exp, Projected	<u>\$11,581,678</u>
TOTAL Instruction Exp	\$17,210,055

Support Svcs Exp Actual	\$ 5,643,683
Support Svc Exp, Projected	<u>\$ 6,301,051</u>
TOTAL Support Svc Exp	\$11,944,734



Financial Report

Period Ending December 31, 2024

EXPENDITURES

Community Svc Exp, Actual	\$	4,535 ¹⁹²
Community Svc Exp, Project.	\$	<u>773</u>
TOTAL Comm Svc Exp	\$	5,308
Transfers, Actual	\$	<u>80,786</u>
Total Exp, Actual/Proj.		<u>\$29,240,883</u>



Financial Report

Period Ending December 31, 2024

SUMMARY - GENERAL FUND

193

Revenue	\$33,305,106
Expenditures	<u>\$29,240,883</u>
Balance	\$ 4,064,223
Less Contingency/UEFB	\$ 1,591,661
Estimated Fund Balance	<u>\$ 2,472,562</u>
	\$ 4,064,223



Financial Report

Period Ending December 31, 2024

FEDERAL FUNDS

Title Grants

194

- **Title I - Allocation, \$573,630, FTE 6.05**
 - *Carryover from 23-24, \$49,327*
- **Title II - Allocation, \$134,752**
 - *Carryover from 23-24, \$44,124*
- **Title III - Allocation, \$14,649**
 - *Carryover from 23-24, \$2,579*
- **Title IV - Allocation, \$38,192**



Financial Report

Period Ending December 31, 2024

FEDERAL FUNDS

195

IDEA Grants (Individuals with Disabilities Education Act)

- IDEA 611 - Allocation, \$529,385, FTE 6.12
 - *Carryover from 23-24, \$386,613*
- IDEA 619 - Allocation, \$2,010
 - *Carryover from 23-24, \$1,778*



Financial Report

Period Ending December 31, 2024

STATE/LOCAL FUNDS

196

Student Investment Account (SIA)

- Allocation, \$2,136,946, FTE 7.0
- *Carryover from 23-24, \$707,240*

High School Success (HSS)

- Allocation, \$671,831, FTE 2.25
- *Carryover from 23-24, \$301,267*



Financial Report

Period Ending December 31, 2024

STATE/LOCAL FUNDS

Preschool Promise

- Allocation, \$515,171, FTE 5.52
- *Carryover from 23-24, \$136,944*

PEEK-8

- Allocation, \$65,000, FTE .97

Early Literacy

- Allocation, \$155,510, FTE 1.57
- *Carryover from 23-24, \$52,106*



Financial Report

Period Ending December 31, 2024

FUND	24-25 Actual FTE	24-25 Budgeted FTE
General Fund	229.35	234.42
Title I-A	6.05	5.19
IDEA 611	6.12	7.12
SIA	7.00	6.88
HSS	2.25	2.88
Preschool	5.52	5.52

198



Financial Report

Period Ending December 31, 2024

FUND	24-25 Actual FTE	24-25 Budgeted FTE
PEEK-8	.97	.57
Early Literacy	1.57	1.63
Food Service	12.04	12.86
HB3499	1.37	1.71
TOTAL FTE	272.24	278.78

199





North Santiam School District

2025-2026 BUDGET CALENDAR	
January 23, 2025	<p>School Board Meeting 6:00 PM Approval of 2025-26 Budget Calendar Review Open Budget Committee Vacancies</p>
February 20, 2025	<p>School Board Meeting 6:00 PM Approve Budget Committee Members</p>
April 21, 2025	<p>Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (5-30 days prior to meeting) (*Publish on the website) (publish both meeting dates, 5-8-2025 & 5-15-2025)</p>
May 1, 2025	<p>Early Release of Budget Document (7 days prior to Budget Meeting)</p>
May 8, 2025	<p>Budget Committee Meeting- 1st Meeting, 6:00 PM</p>
May 15, 2025	<p>Budget Committee Meeting- 2nd Meeting, 6:00 PM (If Requested)</p>
June 9, 2025	<p>Publish Budget Summary (ORS 294.421 (2)) (5 – 30 days prior to Budget Hearing)</p>
June 26, 2025	<p>Public Hearing on Budget, 5:30 PM Adopt Budget, Levy Taxes, Make Appropriations (No later than June 30, 2025)</p>
Prior to July 15, 2025	<p>Submit Notice of Property Taxes to County Assessor</p>



2024-24 Board of Directors

Board Chair, Erin Cramer **Board Vice-Chair**, Mackenzie Strawn
Board Members: Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Alisha Oliver
Student Representatives to the Board, Lucas Joyce & Haley Butenschoen
Superintendent, Lee W. Loving
Director of Business & Fiscal Services, Rhonda Allen
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Director of Facilities, Dave Parsons
Superintendent/School Board Executive Assistant, Tonia Whisman

Access to the agenda and meeting materials can be located on the District website at www.nssd29j.org > [Board of Directors](#) > [Agendas/Meeting Minutes](#)

Thursday, December 19, 2024 Regular Session
NSSD District Office/Santiam Room, 1155 N 3rd Ave, Stayton, OR 97383 ~ 6:00 PM
<https://youtube.com/live/aYjcTXzoCUo?feature=share>

MINUTES - DRAFT

1. CALL REGULAR SESSION TO ORDER

The Board Chair called the meeting to order at 6:00 pm and acknowledged that all members were present (Mark Henderson attended virtually). He noted the student reps. were both absent with notice. He then led everyone in the pledge of allegiance.

2. AGENDA APPROVAL

Changes to the agenda after posting on December 13, 2024 were acknowledged:

Added Agenda Item-

*17.2- Executive Session Per ORS 192.660 (2)(e)

Added Attachment-

*3.0- ASB Dec. Board Presentation 2024-2025

*8.0-2023-24 Exit Interview Board Report

*13.0- IKF- Graduation Requirements

MOTION-AGENDA APPROVAL

Motion that the Board approve the agenda as modified.

Motion Made By:

Vote: 7-0, motion passed

3. STUDENT BUSINESS: written report only

The Board Chair read the report into the record.

[ASB Dec. Board Presentation 2024-2025](#)

4. CITY COUNCIL LIAISON REPORTS:

Sublimity: Michael Taylor- Included updates on holiday festivities, upcoming development of 12 residential lots, and preparations for visits to the schools to kick off the “If I Were Mayor” contest.

Lyons: Mike Wagner-Mike was voted mayor during the November election as a write-in candidate. The council will appoint a new member to replace him.

5. SUPERINTENDENT'S REPORT: Lee W. Loving

Key points included:

- 2024-25 District budget remains stable, conversations are beginning for 2025-26
- High levels of student and staff absences are being reported at all schools due to illness
- Current efforts are underway to align & clarify district behavior investigations, tracking, and handbooks across the district and specifically at Stayton HS.
 - Met with Administrators in Oct., Nov. and Dec. to clarify investigative practices, align behavior tracking practices, & update investigation checklists.
 - Working on Alignment of School Handbooks and District Handbook.
 - Plan to start training for Admin. on adjustments in January.
 - Plan to share with the Board at January Board Mtg.

6. BUSINESS & FISCAL SERVICES REPORT: Rhonda Allen

Director Allen’s report included the General Fund Statement of Revenues Budget vs. Actual, General Fund Statement of Expenditures Budget vs. Actual, Food Service Statement of Revenue and Expenditures Budget vs. Actual, total Appropriations for the year, Special Revenue Funds, and the Cash Flow Report. Her report and presentation slides can be viewed at the links below.

[Financial Board Report Nov2024](#)

[Financial Report PPT- December 2024](#)

7. SPECIAL PROGRAMS REPORT:

7.1. Special Education: Melissa Glover

Director Glover reported on the data she gathered for the annual Special Education Child Count (SECC). Her report and presentation slides are available at the links below.

[Dec 2024 Board Report Special Programs](#)

[Dec 2024 SP Board Meeting PPT](#)

7.2. TAG: Sophia Duerst

TAG Coordinator Sophia Duerst presented the annual report which included information and data regarding identification & assessments, evaluations to identify students' unique needs and talents and provide differentiated instruction, annual review of TAG plans, and professional development for teachers. Her presentation is available at the link below (as well as the 2023 report).

8. **2023-2024 EXIT INTERVIEW SUMMARY: Danielle Blackwell**

Director Blackwell reviewed the summary report for the 2023-24 exit interviews. Her report and presentation are available at the links below.

[2023-24 Exit Interview Board Report](#)
[2024 Board Report Exit Interviews PPT](#)

9. **LICENSED/CLASSIFIED UNION REPORTS: Union Reps.**

There were no union rep. reports.

10. **PUBLIC COMMENT**

There were no comments from the public.

11. **CONSENT AGENDA**

11.1. *Action: Approval of Meeting Minutes*

[11.21.24 minutes-DRAFT](#)

11.2. *Action: Approval of New Hires*

New Hires (Board Action Required)

Kaelyn Hill - ML

Resignations (Informational Only)

Brooke Smith- SES

Retirements (Informational Only)

Margaret Ables- SES (working back remainder of 24-25)

Gina Rooney- ML (working back remainder of 24-25)

[DEC 2024 Licensed Staff Report](#)

11.3. *Action: Approval of Consent Agenda*

MOTION-CONSENT AGENDA

Motion that the Board approve the Consent Agenda as presented.

Motion Made By: Alisha Oliver

Vote: 7-0, motion passed

The Board Chair called for a recess from 7:30-7:38

12. **POLICY UPDATES/SECOND READING**

BBF- Board Member Standards of Conduct (Mackenzie)

Motion that the board adopt BBF as presented.

Motion Made By: Mackenzie Strawn

Vote: 7-0, motion passed

[BBF Board Member Standards of Conduct 11.21.24](#)

EBCB- Emergency Procedures Drills & Instruction (Supt. Loving)

Motion that the board approve EBCB as presented.

Motion Made By: Mike Wagner

Vote: 7-0, motion passed

13. POLICY UPDATES/FIRST READING

The Board discussed policy IKF and the proposal to remove the Stayton HS diploma requirements which exceed the State of Oregon standard diploma requirements. The Board offered the following suggestions for the first draft:

- insert Standard Diploma at the beginning
- replace the word “unit” with “credit”
- confirm College Prep/and or Honors usage
- add number of credits next to each type of diploma in bullet form to the first paragraph

They also inquired about the possibility of increasing the number of volunteer hours required to earn a cord for graduation (currently 40 hours) and the implications/benefits of requiring two years of the same language for the Academic Honors diploma.

14. STRATEGIC PLANNING UPDATE: Laura Wipper/Alisha Oliver

Laura indicated they have a meeting scheduled with Supt. Loving to review their first draft of the strategic plan. The plan is to have it ready to present at the January meeting.

15. BOARD REFLECTIONS/ANNOUNCEMENTS

Highlights included:

- conversations about what inspired them to commit to civic engagement and community service
- appreciation for the district’s efforts to improve TAG programs
- EPA is offering funds for EV buses and the district may want to investigate this opportunity

Results from OSBA’s recent election were announced by the Board’s administrative assistant.

16. INFORMATION ONLY

16.1. Field Trip Report:

[Dec 2024 Fieldtrips Board Report](#)

16.2. Student Enrollment:

Mari-Linn: 160

Sublimity: 360

Stayton Elementary: 332

Stayton Intermediate/Middle: 480

Stayton High: 658

Locust Street Academy: 50

Stayton Virtual Academy: 54

Total: 2094 + 30 preschoolers = 2124

[Dec 2024 Enrollment Totals](#)

16.3. Future Agenda Items:

[Agenda Items Annual Calendar rev 04.24](#)

16.4. Upcoming Board Events & Activities:

Included in the meeting materials.

17. RECESS INTO EXECUTIVE SESSION PER ORS 192.660(2)(h) and PER ORS 192.660(2)(e)

The Board Chair recessed the meeting into executive session at 8:40 pm.

17.1. ORS 192.660(2)(h)- To Consult with Legal Counsel

17.2. ORS 192.660(2)(e)- To Conduct Deliberations to Negotiate Real Property Transactions

18. RECONVENE TO OPEN SESSION

The Board Chair reconvened the meeting to open session at 10:32 pm

19. MOTION ON EXECUTIVE SESSION

MOTION-APPEAL REQUEST

Motion that the board hears the appeal of Mr. Loving's November 15th decision and authorize Chair Cramer to work with legal counsel on the structure and content of the hearing.

Vote: 5-2, motion passed

Mike Wagner-no, Coral Ford-yes, Mackenzie Strawn-yes, Erin Cramer-yes, Alisha Oliver-yes, Laura Wipper-yes, Mark Henderson-no

MOTION-PROPERTY NEGOTIATIONS

Motion that the board authorizes the superintendent to enter negotiations before March 31st, 2025 for the potential purchase of property discussed in tonight's executive session.

Vote: 6-1, motion passed

Mike Wagner-yes, Coral Ford-yes, Mackenzie Strawn-yes, Erin Cramer-yes, Alisha Oliver-yes, Laura Wipper-no, Mark Henderson-yes

20. ADJOURN

The Board Chair adjourned the meeting at 10:34 pm.

EQUAL OPPORTUNITY EMPLOYER



2024-24 Board of Directors

Board Chair, Erin Cramer **Board Vice-Chair**, Mackenzie Strawn
Board Members: Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Alisha Oliver
Student Representatives to the Board, Lucas Joyce & Haley Butenschoen
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Tuesday, January 14, 2025 Special Session
NSSD District Office/Santiam Room, 1155 N 3rd Ave, Stayton, OR 97383 ~ 6:00 PM
<https://www.youtube.com/@northsantiamschooldistrict7812>

MINUTES - DRAFT

1. CALL SPECIAL SESSION TO ORDER

The Board Chair called the meeting to order at 6:01 pm with all board members present except Mark Henderson, who was expected to join the meeting as soon as possible. He then led everyone in the pledge of allegiance.

2. AGENDA APPROVAL

There were no changes to the agenda after posting on January 8, 2025.

MOTION-AGENDA APPROVAL

Motion that the Board approve the agenda as posted.

Motion Made By: Laura Wipper

Vote: 6-0, motion passed

3. **RECESS INTO EXECUTIVE SESSION PER ORS 192.660(2)(f)-To consider records exempt by law from public inspection and ORS 332.061-To examine confidential records.**

The Board recessed into executive session at 6:03 pm after the Board Chair read the applicable ORS information and instructions for the proceedings.

4. **RECONVENE TO OPEN SESSION**

The Board reconvened to open session at 10:23 pm and stated for the record that board member Mark Henderson joined the executive session virtually (at approximately 6:10 pm) and was present for the entirety of the time.

5. **ADJOURN**

The Board Chair adjourned the meeting at 10:23 pm.

EQUAL OPPORTUNITY EMPLOYER



2024-24 Board of Directors

Board Chair, Erin Cramer **Board Vice-Chair**, Mackenzie Strawn
Board Members: Mike Wagner, Laura Wipper, Mark Henderson, Coral Ford & Alisha Oliver
Student Representatives to the Board, Lucas Joyce & Haley Butenschoen
Superintendent, Lee W. Loving
Director of Business & Fiscal Services, Rhonda Allen
Director of Human Resources, Danielle Blackwell
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Wednesday, January 15, 2025

Special Session/Legislative Priorities Sub-Committee

Remotely Via Google Meet, Stayton, OR 97383 ~ 9:00 AM

Livestream: <https://www.youtube.com/@northsantiamschooldistrict7812>

MINUTES - DRAFT

1. CALL BOARD SUB-COMMITTEE MEETING TO ORDER

Coral Ford called the meeting to order at 9:00 am via Google Meet. Laura Wipper and Mark Henderson were present as well as Supt/School Board Admin. Assistant, Tonia Whisman.

2. AGENDA APPROVAL

The agenda was approved unanimously.

3. RECAP CURRENT PRIORITIES

Coral reviewed the work done so far and identified some barriers to continuing their goal of creating a “priorities document.” They noted that they have begun to question the effectiveness of having a separate document from the upcoming Strategic Plan. They also have speculated it may be too late to have any impact on the current legislative session. They noted it could be more beneficial to begin their advocating efforts between August and October while legislative focuses begin to form.

4. **RECOMMENDATIONS FOR FUTURE ACTION**

The committee agreed to wait until the new Strategic Plan is complete and use the goals and focuses from that to drive the future work of the sub-committee.

It was also recommended that they continue to monitor the current legislative session and determine if there are any opportunities to provide testimony.

They agreed that Coral would provide the update in the January board meeting and Laura and Mark would add additional comments as needed.

5. **ADJOURN**

The meeting was adjourned at 9:27 am.

EQUAL OPPORTUNITY EMPLOYER

North Santiam School District

Code: IKF
Adopted: 7/01/96
Revised/Readopted: 6/23/11; 03/15/12; 7/19/12;
2/21/13; 12/18/14; 10/19/17;
10/18/18; 10/17/19; 5/18/23
Orig. Code: IKF/IKFC

Graduation Requirements**

The Board will establish graduation requirements, for awarding the following diplomas and certificate of attendance which meet or exceed state requirements.

- Standard Diploma (24 credits)
- Academic Honors Diplomas (26 credits)
- Modified Diploma (24 credits)
- Extended Diplomas (12 credits)
- Certificate of Attendance (no credits awarded)

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student if the student is 18 years of age or older or emancipated.

Standard Diploma

A standard diploma will be awarded to students in grades 9 through 12 who earn 24 credits. The course credits outlined below in items 1-9 are required by law and account for 19 of the required 24 credits. The remaining credits are fulfilled by courses of the student's choosing.

1. Three (3.0) credits of mathematics (shall include one credit at the Algebra I level, a half credit of Geometry, a half credit of Data and Statistics, plus an additional math credit of the student's choice, Four (4.0) credits of English language arts (shall include the equivalent of one credit in written composition);
2. Three (3.0) credits of science;
3. Three (3.0) credits in social sciences (shall include 0.5 credit of U.S. Civics¹ credit in addition to at least 2.5 credits of credit aligned to the Oregon State Board adopted standards for U.S. and World History, Geography, Economics, and ²Financial Literacy);

¹ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

² This requirement is replaced with a one-half credit of personal financial education requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year.

4. ³One-half (0.5) credit of higher education and career path skills;
5. ⁴One-half (0.5) credit of Personal Financial education;
6. One (1.0) credit in Health education;
7. One (1.0) credit in physical education; and
8. Three (3.00) credits in Career and Technical Education (CTE), the arts or world language⁵ (credits shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student’s personal education plan, and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

To receive a diploma, in addition to the credit requirements, as outlined above, a student must:

1. Develop an education plan and build an education profile;
2. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collections); and
3. Participate in career-related learning experiences.

Academic **Honors Diploma**

Students who intend on applying to a college or university after graduation should consider the Academic Honors Program. Honors and AP (Advanced Placement) courses are more rigorous than standard courses. They are intended to prepare students for more challenging college classes and help demonstrate academic excellence for secondary education entrance applications.

To graduate with Academic Honors, a student must have:

1. Completed the requirements for a State of Oregon Diploma;

³ Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

⁴ Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

⁵ “World languages” includes sign language, heritage languages and languages other than a student’s primary language.

2. At least ten (10) credits in courses designated Honors/AP courses. A list of the available courses designated as Honors/AP for the current school year can be found in the High School Curriculum Guide, which is available on the school’s website and in the counseling office.
 - a. Honors/AP credit will not be:
 - (1) Issued for any regularly scheduled class taken on an independent study basis;
 - (2) Counted toward Academic Honors for any class taken before ninth grade. Students must take ten (10) credits of Honors/AP classes during grades 9-12.
 - b. Honors/AP credit can be authorized for certain classes taken at an accredited college or university with prior consent of a counselor as long as all the requirements stipulated in items 1 through 5 of this section are also met.
3. A Grade Point Average (GPA) of 3.50 or better after 7 semesters;
4. A minimum of five (5) graded classes each term for all four years. This does NOT include Pass/No Pass classes (teacher aide, peer tutor, etc.);
5. An English Language Arts(ELA/WR) class every term (except for Early College students);
6. Attended high school for eight complete semesters.

The Academic Honors Board – consisting of two (2) counselors, the principal (or their designee) and two (2) teachers – will designate/Honors/AP classes. The courses will be reviewed each year and will change as the curriculum dictates. The Academic Honors Board will review the curriculum of transfer students to determine eligibility.

Students participating in the Early College program may be considered eligible for the Academic Honors Diploma on an individual basis with approval from the counseling department.

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010 (3):

1. The student has a documented history of an inability to maintain grade-level achievement due to significant learning and instructional barriers; or
2. The student has a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits. The course credits outlined below in items 1-9 are required by law and account for 13 of the required 24 credits. The remaining credits are fulfilled by courses of the student’s choosing.

1. Three (3.0) credits in English language arts;
2. Two (2.0) credits in mathematics;
3. Two (2.0) credits in science;
4. Two (2.0) credits in social sciences (which may include History, Civics, Geography and Economics);
5. ⁶One-half (0.5) credit in Personal Financial education;
6. ⁷One-half (0.5) credit in higher education and career path skills;
7. One (1.0) credit in Health education;
8. One (1.0) credit in physical education; and
9. One (1.0) credit in Career Technical Education (CTE), the arts or world languages (credits may be earned in any one or a combination).

Students may earn additional credits for a modified diploma pursuant to OAR 581-022-2010.

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in the achievement level, construct, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard. The IEP or 504 team must inform the student's parent that the use of a modification on an assessment will result in an invalid assessment;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students without IEP or a Section 504 Plan may not receive a modified statewide assessment.

A student's school team (which must include an adult student, parent/guardian of the student) shall decide if a student will work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school.

⁶ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

⁷ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working toward a modified diploma should work toward one when the student is less than two years from the anticipated exit from high school if the documented history has changed.

For students with a documented history as described above, the district shall annually provide the parents or guardians of students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations.

To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than 6 credits in a self-contained special education classroom, and will include:
 - a. Two (2.0) credits in mathematics;
 - b. Two (2.0) credits in English language arts;
 - c. Two (2.0) credits in science;
 - d. Three (3.0) credits in History, Geography, Economics or Civics;
 - e. One (1.0) credit in Health;
 - f. One (1.0) credit in physical education; and
 - g. One (1.0) credit in the arts or a world language; and
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement or
 - c. A change in the student's ability to participate in grade-level activities as a result of a serious illness or injury that occurred after grade eight.

For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the state or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Certificate of Attendance

A ^{8}certificate of attendance⁹ will be awarded to students who:

7. Have maintained regular full-time attendance¹⁰ for at least four years beginning in grade nine;
8. Do not satisfy requirements for a high school diploma, modified diploma or extended diploma; and
9. Have a documented history¹¹.

For students with a documented history¹², the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:

10. Information about the availability of high school diplomas, modified diplomas and the requirements for the diplomas; and
11. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any required reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for

⁸ {The Board shall define criteria for a certificate of attendance. OAR 581-022-2200 (3). See the Oregon Department of Education’s [Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992.](#) }

⁹ A student who began grade 9 before July 1, 2020, may be awarded an alternative certificate if the student satisfies the requirements for an alternative certificate which are in effect on the day before July 1, 2024.

¹⁰ {There is no established definition of “regular full-time attendance. The district should review any existing attendance definitions, consider the needs of students in the district and establish clear criteria. This should include how excused and unexcused absences are counted. A few options are provided. }

[“Regular full-time attendance” means not being absent for more than 10 percent of school days that the student is enrolled in a school year. See OAR 581-020-0631 for definition of chronic absenteeism. Excused absences [are considered absences for this purpose] [will not be counted against a student.]]

[“Regular full-time attendance” means not having eight or more unexcused absences in any four-week period during which school is in session. See ORS 339.065 for definition of irregular attendance. This will be calculated on an annual basis and equates to having unexcused absences for less than 20 percent of the days or class periods during which school is in session.]

¹¹ “Documented history” means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

¹² “Documented history” means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Other District Responsibilities

The district will ensure that all students have onsite access to the appropriate resources and courses to earn the diplomas offered. The district will provide age-appropriate and developmentally appropriate literacy instruction to all students until graduation.

The district may not deny a student who has the documented history listed under the modified diploma or extended diploma requirements outlined above the opportunity to pursue a diploma with more stringent requirements, for the sole reason the student has the document history.

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is an emancipated minor or who has reached the age of 18 (adult student) at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district must receive the written consent during the school year in which the modified diploma or the extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or a certificate of attendance in the later of 4 years after starting grade 9, or until the student reaches the age of 21 years if the student is entitled to a public education until the age of 21 under state or federal law.

A student may complete the requirements for a modified diploma, an extended diploma or a certificate of attendance in less than four years but not less than three years. To satisfy the requirements for a modified diploma, an extended diploma or a certificate of attendance in less than 4 years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent that clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent, who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, an extended diploma, or a certificate of attendance shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or a certificate of attendance shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student. When added together, the district will provide a total number of hours of instruction and services to the student that equals at least the total number of instructional hours that is required to be provided to students who are attending a public high school. The district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student

who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a free appropriate public education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, a certificate of attendance or completion of a General Education Development document. The continuance of services for students with disabilities for a modified diploma, extended diploma or certificate of attendance is contingent on the IEP team determining the student’s continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the Oregon statewide assessments in language arts and/or mathematics by completing the Oregon Department of Education’s Opt-out Form¹³ and submitting the form to the district.

The district will issue a high school diploma to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

The act of student-initiated test impropriety is prohibited. A student who participates in an act of student-initiated test impropriety will be subject to discipline. “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

ORS 329.007	ORS 339.115	OAR 581-022-2010
ORS 329.045	ORS 339.505	OAR 581-022-2015
ORS 329.451	ORS 343.295	OAR 581-022-2020
ORS 329.479		OAR 581-022-2025
ORS 332.107	OAR 581-021-0009	OAR 581-022-2030
ORS 332.114	OAR 581-022-0102	OAR 581-022-2115
ORS 336.585	OAR 581-022-2000	OAR 581-022-2120
ORS 336.590	OAR 581-022-2005	OAR 581-022-2505

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992, published by the OREGON DEPARTMENT OF EDUCATION.

¹³ Oregon Department of Education page for: [30-day notice and opt-out form](#)

Summary

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

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

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

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

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

North Santiam School District

Code: IKF
Adopted: 7/01/96
Revised/Readopted: 6/23/11; 03/15/12; 7/19/12;
2/21/13; 12/18/14; 10/19/17;
10/18/18; 10/17/19; 5/18/23
Orig. Code: IKF/IKFC

Graduation Requirements**

The Board will establish graduation requirements, for awarding ~~the following diplomas and of a high school diploma, a modified diploma, an extended diploma, and an alternative certificate~~ certificate of attendance which meet or exceed state requirements.

- Standard Diploma (24 credits)
- Academic Honors Diplomas (26 credits)
- Modified Diploma (24 credits)
- Extended Diplomas (12 credits)
- Certificate of Attendance (no credits awarded)

~~These requirements will be published yearly in the parent/student handbook.~~ A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student’s parent or guardian or by the student if the ~~studenty is~~ are 18 years of age or older or emancipated.

~~If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:~~

¶

~~A foster care child¹;~~

~~Experiencing houselessness²;~~

~~Homeless;~~

~~A runaway;~~

~~A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;~~

~~A child of a migrant worker; or~~

~~Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program; or~~

~~³Enrolled in an approved recovery school under ORS 336.680.~~

~~For any student identified above, the district shall accept any credits earned by the student in an educational program⁴ in this state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.~~

Standard Diploma

A standard diploma will be awarded to students in grades 9 through 12 who ~~meet the~~ earn 24 ~~units of~~ credits, ~~which include at least~~. The course credits outlined below in items 1-9 are required by law and account for 19 of the required 24 credits. The remaining credits are fulfilled by courses of the student's choosing.

1. Three (3.0) credits of mathematics (shall include one ~~credit unit~~ at the Algebra I level, ~~and a half credit of Geometry, a half credit of Data and Statistics, plus an additional math credit of the student's choice, two units that are at a level higher than Algebra I~~);
2. ~~Four (4.0) credits of English language arts (shall include the equivalent of one unit credit in written composition);~~
3. Three (3.0) credits of science;

¹~~“Foster child” is~~As defined in ORS 30.297.

²~~(ORS 329.451(2) and OAR 581-022-use the term “homeless.”) See OAR 581-022-2000 for additional information.~~

³~~Applies to high school diplomas awarded on or after January 1, 2026.~~

⁴~~“Educational program in this state” means an educational program that is provided by a school district, a public charter school, an approved recovery school (applies to diplomas awarded on or after January 1, 2026), the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long-term care or treatment facility described in ORS 343.961-962 or a hospital identified in ORS 343.261.~~

4. Three (3.0) credits in social sciences (shall include 0.5 credit of U.S. Civics⁵ credit in addition to at least 2.5 credits of credit aligned to the Oregon State Board adopted standards for U.S. and World History, Geography, Economics and ⁶Financial Literacy); ~~Three credits of social sciences (including history, civics⁷, geography, and economics (including personal finance))~~
5. ⁸One-half (0.5) credit of higher education and career path skills;
6. ⁹One-half (0.5) credit of Personal Financial education;
7. One (1.0) credit in Health education;
8. One (1.0) credit in physical education; and
9. Three (3.00 credits in Career and Technical Education (CTE), the arts or world language¹⁰ (credits~~units~~ shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student’s personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

To receive ~~an honors diploma, a Stayton High School diploma, a standard diploma, or modified diploma,~~ in addition to the credit requirements, as outlined above in ~~OAR 581-022-2000 and OAR 581-022-2010,~~ respectively, a student must:

1. ~~11 Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings; applied math (OAR 581-022-2115);~~¹¹
2. ~~2. Develop an education plan and build an education profile;~~
3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collections); ~~and~~

⁵ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

⁶ This requirement is replaced with a one-half credit of personal financial education requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year.

~~⁷ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451). ¹¹~~

⁸ Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

⁹ Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

¹⁰ “World languages” includes sign language, heritage languages and languages other than a student’s primary language.

~~¹¹ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year. ¹¹~~

4. Participate in career-related learning experiences.
5. ¹² Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings; applied math (OAR 581-022-2115);¶
6. Develop an education plan and build an education profile;¶
7. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)); and;¶
8. Participate in career-related learning experiences.¶

Academic Honors Diploma

Students who intend on going to college applying to a college or university after graduation should consider **their** Academic Honors Program. Honors and AP (Advanced Placement) courses are more rigorous than standard courses. They are intended to prepare students for more challenging college classes and in some cases, can earn the student college credit. Honors/AP courses also help demonstrate academic excellence for secondary education entrance applications.

To graduate with Academic Honors, a student must have:

1. Completed the requirements for a **State of Oregon Stayton High School** Diploma;
2. **Have a** At least ten (10) credits in courses designated **College Prep or Honors/AP** courses. A list of the available courses designated as **College Prep and Honors/AP** for the current school year can be found in the **High School SHS** Curriculum Guide which is available on the school's website and in the counseling office.
 - a. **College Pprep/Honors/AP** credit will not be:
 - (1) Issued for any regularly scheduled class taken on an independent study basis;
 - (2) Counted toward Academic Honors for any class taken before ninth grade. Students must take ten (10) credits of **collegeprep/Honors/AP** classes during grades 9-12.
 - b. **College prep/Honors/AP** credit can be authorized for certain classes **that are** taken at an accredited college or university with prior consent of a counselor as long as all **the above** requirements stipulated in items **(1. through 5)** of this section are also met.
3. **Have a** A Grade Point Average (GPA) of 3.50 **or better** after 7 semesters;
4. **Have a** A minimum of **five (5)** graded classes each term for **all** four years. This does NOT include Pass/No Pass classes (teacher aide, peer tutor, etc.);
5. **Have a** An English **language arts**(ELA/WR) class every term (except **for** Early College students);

¹² The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.¶

6. Two (2) years of the same world language (beginning with the class of 2027);
7. Attended high school for eight complete semesters.

The Academic Honors Board – consisting of two (2) counselors, the principal (or their designee) and two (2) teachers – will designate college prep/Honors/AP classes. The courses will be reviewed each year and will change as the curriculum dictates. The Academic Honors Board will review the curriculum of transfer students to determine eligibility.

Students participating in the Early College program may be considered eligible for the Academic Honors Diploma on an individual basis with approval from the counseling department.

~~Stayton High School Diploma~~

~~A Stayton High School diploma will be awarded to students in grades 9 through 12 who have completed a minimum of 26 credits which include at least:~~

- ~~1. Three credits of mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);~~

~~Four credits of language arts (shall include the equivalent of one unit in written composition);~~

~~Three credits of science;~~

~~One-half credit of High School Success;~~

~~One credit of world history;~~

~~One credit of U.S. history;~~

~~One-half credit of American Government;~~

~~One credit in health education;~~

~~One credit in physical education;~~

~~One-half credit of personal finance;~~

~~One-half credit of economics;~~

~~Three credits in career and technical education, the arts or world language (units shall be earned in any one or a combination);~~

~~Seven credits of electives.~~

~~Essential Skills and English Language Learners~~

~~The district will allow English Language Learner (ELL) students to demonstrate proficiency in all required Essential Skills.~~

~~¶~~

~~The district will develop procedures to provide assessment options as described in the *Test Administration Manual*, in the ELL student's language of origin for those ELL students who meet the criteria above and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.~~

~~¶~~

~~Essential Skills Appeal~~

~~¶~~

~~The district will follow Board policy KL – Public Complaints in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.~~

~~¶~~

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated an inability to meet the full set of academic content standards adopted by the State Board of Education for a high school standard diploma while receiving reasonable modifications and accommodations. A modified diploma may will only be awarded to a student who meets the eligibility following criteria below and other criteria, if applicable, outlined in OAR 581-022-2010 (3):

1. ~~Has~~The student has a documented history of an inability to maintain grade-level grade-level achievement due to significant learning and instructional barriers; or
2. The student has ~~Has~~ a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students; who, while in grade nine through completion of high school, complete 24 credits with at least 13 of those credits to which shall include:

1. Three (3.0) credits in English Language Arts English;
2. Two (2.0) credits in mathematics;
3. Two (2.0) credits in science;
4. Two (2.0) credits in social sciences (which may include hHistory, eCivics, gGeography; and eEconomics (including personal finance);

¹³One-half (0.5) credit in pPersonal fFinancial education;

¹⁴One-half (0.5) credit in higher education and career path skills;

¹³ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹⁴ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

5. One (1.0) credit in ~~h~~Health education;
6. One (1.0) credit in physical education; and
7. One (1.0) credit in ~~e~~Career ~~t~~Technical ~~e~~Education (CTE) technology, the arts, or a world language language (units credits may be earned in any one or a combination).

Students may earn additional credits ~~for to earn~~ a modified diploma pursuant to OAR 581-022-2010.

~~In addition to credit requirements, as outlined in OAR 581-022-2010, a student must:~~

~~¶~~

- ~~1. ¹⁵Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;~~
- ~~2. Develop an education plan and build an education profile; and~~
- ~~3. 3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)).~~

~~A student must also demonstrate proficiency in the Essential Skills with reasonable modifications and accommodations.~~

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in ~~the achievement level, construct learning expectations, construct, or content that is to be measured, grade level standard,~~ or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard. The IEP or 504 team must inform the student's parent that the use of a modification on an assessment will result in an invalid assessment;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students ~~without not on an~~ IEP or a ~~Section~~ 504 Plan may not receive a modified ~~statewide Smarter-Balanced~~ assessment.

A student's school team (which must include an adult student, parent/guardian of the student) shall decide ~~if that~~ a student ~~will should~~ work toward a modified diploma no earlier than the end of grade ~~six~~⁶ and no later than two years before the student's anticipated exit from high school.

¹⁵ ~~The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.~~

A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working toward a modified diploma should work toward one when the student is less than two years from the anticipated exit from high school if the documented history has changed.

~~Beginning in grade five or beginning after~~ For students with a documented history as described above ~~to qualify for a modified diploma~~, the district shall annually provide ~~to~~ the parents or guardians of students, beginning in grade five or after such documented history has been established, the following:

1. ~~Information student, information~~ about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

~~{{16}} Essential Skills~~

~~The district [will] [will not] allow English Language Learner (ELL) students to demonstrate proficiency in Essential Skills in the student's language of origin for a high school diploma or of a modified diploma.~~

~~The district will develop procedures to provide local performance assessment options as described in the *Local Performance Assessment Manual*, in the ELL student's language of origin, and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.~~

~~Essential Skills Appeal~~

~~The district will [establish an appeal process] [follow Board policy KL - Public Complaints] in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.]~~

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. ~~To be eligible for an extended diploma, a student must:~~

To be eligible for an extended diploma, a student must:

¹⁶ ~~{{OAR 581-022-2120(2)} requires districts to have "policy whether to allow ELL students to demonstrate proficiency in all required Essential Skills in the students' language of origin." OAR 581-022-2120(4) waives this requirement through the 2027-28 school year.} Therefore, these two sections, i.e., Essential Skills and Essential Skills Appeal, are not required to be in policy at this time. The district could elect to keep the language and the bracketed portion of this footnote.}~~

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than ~~six~~ credits in a self-contained special education classroom, and will include:
 - a. Two (2.0) credits in of mathematics;
 - b. Two (2.0) credits in English language arts of English;
 - c. Two (2.0) credits in of science;
 - d. Three (3.0) credits in of Hhistory, Geography, Economics, or Ceivics;
 - e. One (1.0) credit in of Hhealth;
 - f. One (1.0) credit in of physical education; and
 - g. One (1.0) credit in the of arts or a world language; and
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers; or
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade-level grade level activities as a result of a serious illness or injury that occurred after grade eight.

For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the state or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

~~Beginning in grade five or beginning after a documented history to qualify for an extended diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate. ¶~~

~~¶~~
Alternative Certificates ¶

~~¶~~
 Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, a modified diploma, or an extended diploma if the students meet minimum credit requirements established by the district. ¶

~~¶~~
 Beginning in grade five or beginning after a documented history to qualify for an alternative certificate the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate. ¶

Certificate of Attendance

A ^{17}certificate of attendance¹⁸ will be awarded to students who:

8. Have maintained regular full-time attendance¹⁹ for at least four years beginning in grade nine;
9. Do not satisfy requirements for a high school diploma, modified diploma or extended diploma; and
10. Have a documented history²⁰.

For students with a documented history²¹, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:

11. Information about the availability of high school diplomas, modified diplomas and the requirements for the diplomas; and
12. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any required reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Other District Responsibilities

The district will ensure that all students have onsite access to the appropriate resources and courses to earn the diplomas offered. ~~achieve a diploma, a modified diploma, an extended diploma, or an alternative certificate at each high school in the district.~~ The district will provide age appropriate and developmentally appropriate literacy instruction to all students until graduation.

¹⁷ {The Board shall define criteria for a certificate of attendance. OAR 581-022-2200 (3). See the Oregon Department of Education's [Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992.](#)}

¹⁸ A student who began grade 9 before July 1, 2020, may be awarded an alternative certificate if the student satisfies the requirements for an alternative certificate which are in effect on the day before July 1, 2024.

¹⁹ {There is no established definition of "regular full-time attendance. The district should review any existing attendance definitions, consider the needs of students in the district and establish clear criteria. This should include how excused and unexcused absences are counted. A few options are provided.}

["Regular full-time attendance" means not being absent for more than 10 percent of school days that the student is enrolled in a school year. See OAR 581-020-0631 for definition of chronic absenteeism. Excused absences [are considered absences for this purpose] [will not be counted against a student.]]

["Regular full-time attendance" means not having eight or more unexcused absences in any four-week period during which school is in session. See ORS 339.065 for definition of irregular attendance. This will be calculated on an annual basis and equates to having unexcused absences for less than 20 percent of the days or class periods during which school is in session.]

²⁰ "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

²¹ "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

The district may not deny a student who has the documented history listed under the modified diploma or extended diploma requirements outlined above the opportunity to pursue a diploma with more stringent requirements, ~~than a modified diploma or an extended diploma~~ for the sole reason the student has the document history ~~documented history listed under the above modified diploma or extended diploma requirements.~~

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is an emancipated minor or who has reached the age of 18 (adult student) at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district ~~must~~ receive the written consent during the school year in which the modified diploma or the extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma, or ~~an alternative~~ certificate of attendance in the later of ~~either four~~ years after starting the ninth grade 9, or until the student reaches the age of 21 years if the student is entitled to a public education until the age of 21 under state or federal law.

A student may ~~complete~~ satisfy the requirements for a modified diploma, an extended diploma, or ~~an alternative~~ certificate of attendance in less than four years but not less than three years. ~~To~~ In order to satisfy the requirements for a modified diploma, an extended diploma or ~~an alternative~~ certificate of attendance in less than ~~four~~ years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent ~~that~~ which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent, who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, an extended diploma, or ~~an alternative~~ certificate of attendance shall ~~will~~ have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or ~~an alternative~~ certificate of attendance shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student. ~~When and when~~ added together, the district will provide a total number of hours of instruction and services to the student that equals at least the total number of instructional hours that ~~is~~ are required to be provided to students who are attending a public high school. The district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a ~~free appropriate public education~~ Free Appropriate Public Education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, ~~an alternative~~ certificate of attendance, or completion of a General Education Development

document. The continuance of services for students with disabilities for a modified diploma, ~~an~~ extended diploma or ~~an alternative~~ certificate of attendance is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. ~~Students may opt-out of the Oregon statewide assessments in language arts and/or mathematics. Students who opt-out will need to meet the Essential Skills graduation requirement using another approved assessment option. Students may opt out of the Smarter Balanced or alternate Oregon Extended Assessment~~ by completing the Oregon Department of Education's Opt-out Form²² and submitting the form to the district.

The district will issue a high school diploma ~~pursuant to Oregon law (ORS 332.114)~~, to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

~~The act of district shall establish conduct and discipline consequences for~~ student-initiated test impropriety is prohibited. A student ~~who~~^{that} participates in an act of student-initiated test impropriety will be subject to discipline. "Student-initiated test impropriety" means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance, or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

²² Oregon Department of Education page for: [30-day notice and opt-out form](#)

[ORS 329.007](#)
[ORS 329.045](#)
[ORS 329.451](#)
[ORS 329.479](#)
[ORS 332.107](#)
[ORS 332.114](#)
[ORS 336.585](#)
[ORS 336.590](#)

[ORS 339.115](#)
[ORS 339.505](#)
[ORS 343.295](#)

[OAR 581-021-0009](#)
[OAR 581-022-0102](#)
[OAR 581-022-2000](#)
[OAR 581-022-2005](#)

[OAR 581-022-2010](#)
[OAR 581-022-2015](#)
[OAR 581-022-2020](#)
[OAR 581-022-2025](#)
[OAR 581-022-2030](#)
[OAR 581-022-2115](#)
[OAR 581-022-2120](#)
[OAR 581-022-2505](#)

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992, published by the OREGON DEPARTMENT OF EDUCATION.

North Santiam School District

Code: BCBA
Adopted: 8/18/16

Student Representative to the Board

~~The Board recognizes and values student input in the decision making process. To support and encourage student participation, the board may allow up to two student representatives to serve as advisory members of the Board.~~

~~Student representatives will have the same privileges of discussion as apply to all Board members but may not cast votes on any motions.~~

~~Student representatives may not attend executive or emergency sessions.~~

~~The Board reserves the right to remove a student representative or end the program if issues transpire that lead members to determine it (or an individual) has become counter productive to the guiding principles of the Board.~~

The Board establishes two positions of Student Representative. A student representative shall not be a voting member of the Board.

A student representative shall be installed on the Board with the following Oath of Office:

“I _____, will support the Constitution and the laws of the United States, the state of Oregon and the laws thereof, and the policies of the North Santiam School District, and will discharge the duties of Student Representative to the best of my ability.”

[¹] A student representative on the Board shall be selected through a process determined by the Board. The Board will outline and publish the application and selection process, as well as the roles and responsibilities of a student representative, communication expectations, procedures and regulations for student representatives.]

or

[The superintendent [or designee] will develop administrative regulations to include [application and selection processes, roles and responsibilities of a student representative, communication expectations, procedures and regulations for student representative]. The information will be published [in appropriate school communications] [and] [on the district website].]

¹ {Discuss and decide whether the Board will be the driver for application, selection, etc., or if decision making is the responsibility of administration and/or the student body from the respective school(s). This first paragraph indicates the Board will manage; the next paragraph is more appropriate if the administration and/or student body will process a choice.}

The district will ensure the process and management of student representative application materials, communications and the interview process (if applicable) will comply with the requirements of law related to student records.

A student representative shall not be liable for any acts of the Board.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2023).

Student Representatives to the Board

The Board recognizes and values student input in the decision-making process. To support and encourage student participation, the Board may allow up to two student representatives to serve as advisory members of the Board.

Eligibility Requirements

1. Student representatives must attend Stayton High School or Options Academy as full-time students in the 10th or 11th grade during the application process. Student representatives shall be in 11th or 12th grade during their one-year service period.
- ~~1.2.~~ Student representatives must have a minimum of a 3.0 accumulative GPA; and no disciplinary action resulting in suspension in the past 12 months.
- ~~2.3.~~ Student representatives must be able to serve for the period of September-July 1 through June 30.
- ~~3.4.~~ Student representatives must complete the selection process in full, including: the Student Representative to the Board Application Form meeting Board Members during a Regular Board Meeting in March or April and interviews with a board sub-committee, and submitting a Student Representative Board Application Forms forms are due to the school principal by June-May 1st.

Selection Process

- ~~1. Student representatives will be nominated by the principal of Stayton High School.~~
~~The principal will consider recommendations from the student body and faculty.~~
- ~~2. Upon receiving a nomination, interested candidates must complete the Student Representative to the Board Application Form/Essay and return it to the principal before June 1st.~~
- ~~3. Principal approved application forms will be reviewed by a board member panel and interviews may be conducted to determine which candidate(s) will be the best fit.~~
1. Board will develop and maintain an online Student Representative Board Application Form.
2. Board will coordinate recruitment and marketing strategies prior to the May 1st application deadline to generate interest amongst students. Board may request Superintendent to provide District resources to support this effort, as needed. Examples of District resources include, but are not limited to: correspondence to students and their families; promo videos; social media posts; Board Members speaking at school assemblies; and community engagement materials.
3. Student Representative Board Application Forms will be submitted online to Board Chair for review.

Board Chair will coordinate with Superintendent to ensure that the applicant meets the Eligibility Requirements.

4. The Board may select up to two candidates to serve in equal advisory positions. The selection of student representatives will be completed in the May Regular Board Meeting.

5. If a student representative is removed as a board member or abdicate their position voluntarily, the principal Board may be asked to select a replacement to complete that student representative's term.

Board Responsibilities

1. Provide space at the board table for up to two student representative during all regular sessions. Special sessions can be attended at the student's discretion. Student representatives are not allowed to attend executive or emergency sessions.
2. Allow student representatives the same privileges of discussion that apply to all Board members. Student representatives may make advisory recommendations but may not cast votes on any motions.
3. Provide notice of meetings, the agenda and appropriate agenda materials for regular sessions.
4. Continuously monitor the performance of student representative during board meetings or other board functions.
5. Assign one or more Board Members to mentor student representatives regarding Board Member roles, responsibilities, etiquette and protocol.
6. Remove a student representative or end the program if issues transpire that lead Board Members to determine it (or an individual) has become counter-productive to the guiding principles of the Board.

Student Representative Responsibilities

1. Attend monthly regular session board meetings and any special sessions that are deemed necessary. Transportation to and from meetings is the responsibility of the student.
2. Read the board packet and be prepared to discuss agenda items.
3. Speak to the interests of the Stayton High School and Options Academy students in a manner that is appropriate and respectful to all members the Board, school faculty and members of the audience.
4. Maintain confidentiality while serving as a liaison between the Board and the student body.
5. Meet with the Superintendent and/or Board Secretary, as needed.
6. Read and sign the Board protocol.
7. Take the following Oath of Office:

"I _____-' will support the Constitution and the laws of the United States, the state of Oregon and the laws thereof, and the policies of the North Santiam School District, and will discharge the duties of Student Representative to the NSSD Board to the best of my ability".

Summary

Senate Bill 732 was passed in the 2021 Legislative session requiring districts to establish an educational equity advisory committee. The bill outlines the responsibilities and makeup of the committee. At least one member of the educational equity advisory committee needs to be appointed to the budget committee. This would happen when a position becomes open, it does not establish an additional budget committee member. For districts with an ADM of 10,000 or less, the committee must convene no later than September 15, 2025.

North Santiam School District

Code: DBEA
Adopted: 7/01/96
Readopted: 10/16/97; 7/16/09; 6/15/17
Orig. Code: DBEA

School District Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will ~~be have the responsibility of~~ responsible for reviewing the financial programs of the district, reviewing the proposed district budget as presented by the superintendent, and recommending an annual or biennial district budget in keeping with the provisions of applicable state laws.

Educational policy decisions are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs, ~~or to~~ approve additional personnel, or increased salaries. While the committee may, in effect, delete programs because of a fund decrease ~~the deletion of funds~~, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes ~~to be cut from~~ the recommended budget and may request ~~the that~~ administration make such changes reductions in accordance with priorities set by the Board.

The following will govern the make-up and process of establishing the district's budget committee:

The budget committee consists of seven members appointed by the Board plus the elected Board members of the district. To be eligible for appointment, the appointive member must:

1. Live and be registered to vote in the district;
2. Not be an officer, agent, or employee of the district;

No budget committee member may receive any type of compensation from the district.

At least one member of the budget committee must be a member of the district's educational equity advisory committee;^[1]

[1] Districts with ADM of 10,000 or under are required to convene an educational equity advisory committee no later than September 15, 2025. A budget committee is not required to include a member of the educational equity advisory committee of the school district until a vacancy on the budget committee occurs by a member who is not also a member of the school district board.

At its first meeting every January, the Board will identify vacant budget committee positions that must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons between the January and February meetings. Such applications will include an acknowledgment that the applicant is willing to serve as a member of the budget committee and to adhere to the policies of the district.

At the first regular Board meeting in February, the Board will review the names of persons who've submitted applications and names of those who are willing to be reappointed for another term. The Board will appoint persons to fill the vacant positions and reappoint those whose terms expired at the end of the last budget cycle. If any vacancies occur during the middle of a term, the newly appointed member will serve the remainder of the term and be considered for reappointment when it expires. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate.

[
~~The Board will develop a procedure for advertising budget committee vacancies and for appointing interested citizens to those positions.~~

3. ~~The appointive committee members of a~~the budget committee in a district that prepares an annual budget will be appointed for ~~terms of three-year terms~~years. The terms will be staggered so that, as near as practicable, ~~approximately~~ one-third of the ~~terms of the appointive members' terms~~members end each year.

~~If any appointive member is unable to complete the term for which the member~~ he or she was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal ~~of the committee member~~. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

Budget Committee Responsibilities

The following items explain the budget committee's responsibilities:

At its first meeting after appointment, the budget committee will elect a presiding officer ~~chair and vice chair~~ from among its members. It may also establish ~~such~~ other ground rules, as ~~it deems~~ necessary for successful operation of the committee;:-

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action;:-

The budget~~As provided by law, the~~ committee shall hold one or more meetings to receive ~~will hear~~ the budget message ~~presented by the superintendent~~, receive the budget document and to provide members of the public with an opportunity to ask questions about ~~listen to comments~~ and comment on the budget document. The budget officer shall ~~suggestions by patrons and~~ announce the time and place for ~~all its future~~ meetings, as provided by law. All meetings of the budget committee are open to the public;:-

The budget committee may request ~~of the superintendent or business manager~~ any to review information ~~that the superintendent or business manager used to prepare or revise~~ the budget document. ~~in the preparation of or for use in revising~~. The committee may request the attendance of any district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee;:-

After approval of the original or revised budget document, the budget committee’s duties cease. The Board will hold a hearing on the approved budget ~~is held by the Board.~~

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)

[ORS 192.610 - 192.695](#)

[ORS 294.305 - 294.565](#)

[ORS 329.711](#)

[ORS 433.835 - 433.875](#)

~~Cross Reference(s):~~

~~DBG – Budget Hearing~~

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

North Santiam School District

Code: EBBA-AR
Revised/Reviewed: Unknown ; 6/15/17
Orig. Code: EBBA-AR

First Aid- Infection Control

(Recommend delete in lieu of current OSHA requirements and training standards.)

Health department information about the transmission of diseases including AIDS and HBV¹ focuses on “body fluids” as a possible carrier of organisms that can infect others. The term includes drainage from cuts and scrapes, vomit, urine, feces, respiratory secretions (nasal discharge), saliva, semen and blood. While any contact with the body fluids of another person presents a risk, the level of risk is very low. The risk is increased if the fluid comes in contact with a break in the skin of another individual. Generally, simple consistent standards and procedures of cleanliness minimize risk.

The following procedures are precautionary measures against the transmission of diseases. Prudent actions are to be employed by all staff and students. These actions should focus primarily on steps that students and staff members can take to ensure their own well-being.

Those who administer first aid, provide physical care or may otherwise incur occupational exposure to blood or other potentially infectious materials as determined by the district will be specifically protected through the district’s Exposure Control Plan.

The following procedures are a review for all staff and students of appropriate hygienic and sanitation practices:

1. Universally recognized precautions are to be followed at all times. Universally recognized precautions require the assumption that staff and students approach infection control as if all direct contact with human blood and body fluids is known to be infectious for HIV, HBV and/or other bloodborne pathogens.
2. Whenever possible, a student should be directed to care for his/her own minor bleeding injury. This includes encouraging students to apply their own bandaids. If assistance is required, bandaids may be applied after removal of gloves if caregiver will not come into contact with blood or drainage from the wound.
3. Gloves are required for all tasks in which an individual may come into contact with blood or other potentially infectious materials. Such tasks include cleaning body fluid spills, emptying trash cans, handling sharp/containers, handling contaminated broken glass, cleaning contaminated equipment and handling contaminated laundry/clothing. This also includes assisting with any minor wound care, treating bloody noses, handling clothes soiled by incontinence, diaper changing and cleaning up vomit.
4. Immediate, complete and effective hand washing with soap and running water of at least 30 seconds duration should follow any first aid or health care given a student or contact with potentially infectious materials.
5. If exposure to blood or other potentially infectious materials occurs through coughing, any first-aid procedure, or through an open sore or break in the skin, thorough washing, preferably with germicidal soap, is necessary.
6. In the event hand-washing facilities are not readily available, thorough cleansing with an antiseptic cleanser and clean cloth, paper towels or antiseptic towelettes provided by the district can be used as

¹ HIV - Human Immunodeficiency Virus; AIDS - Acquired Immune Deficiency Syndrome; HBV - Hepatitis B Virus

an alternative. In the event alternatives are used, hands must be washed with soap and running water as soon as feasible;

7. Any surface contaminated with blood or other potentially infectious materials must be cleaned after each use and at the end of the day with soap and water and then rinsed with an EPA approved disinfectant.² Surfaces may include, but are not limited to, equipment, counter tops, mats (including those used in physical education and athletic events) or changing tables.
8. An EPA-approved disinfectant must be used when cleaning fluids such as blood or vomit from the floor or other contaminated surface.
9. Contaminated laundry such as clothing and towels must be placed and transported in bags and containers in accordance with the district's universally recognized precautions. All such items must be laundered in soap and water and then dried in a dryer.
10. Needles, syringes, broken glassware and other sharp objects found on District property must not be picked up by students at any time, nor by staff without appropriate puncture-proof gloves or a mechanical device such as a broom or brush and dust pan. Any such items found must be disposed of in a closable, puncture resistant, leakproof container that is appropriately labeled or color-coded.
11. All wastebaskets used to dispose of potentially infectious materials must be lined with a plastic bag liner that is changed daily.
12. Gloves and repellent gowns, aprons or jackets are required for tasks in which exposure to blood or other potentially infectious materials can be reasonably anticipated to contaminate street clothing. Type and characteristics of such protective clothing will depend on the task. Such tasks may include diapering/toileting with gross contamination, assisting with wound care, sorting or bagging contaminated laundry/clothing and disposing of regulated waste with gross contamination.
13. Maximum protection with gloves, face and/or eye protection and gowns are required whenever splashes, spray, spatter or droplets of blood or other potentially infectious materials may be generated and eye, nose or mouth contamination can be reasonably anticipated. Such tasks may include feeding a child with a history of spitting or forceful vomiting and assisting with severe injury or wounds with spurting blood.
14. If a first aid situation occurs, students should report to a person in authority, staff should report to a supervisor.

² Disinfectants which can be used include Lysol, Purex, Clorox, Tough Act bathroom cleaner, Dow bathroom cleaner, Real Pine liquid cleaner, Pine Sol, Spic and Span, Tackle liquid, Comet and other products with EPA numbers. Other disinfectants as recommended by the Center for Disease Control may be used.

Additional Precautions

The following additional precautions should be applied in all school settings. These procedures will help prevent transmission of many infections in addition to HIV and HBV:

1. A sink with soap, hot and cold running water and disposable towels should be available close to the classroom;
2. Sharing of personal toilet articles, such as toothbrushes and razors, should not be permitted;
3. Skin lesions that may ooze blood or serum should be kept covered with a dressing;
4. Exchange of saliva by kissing on the mouth, by sharing items that have been mouthed and by putting fingers in others' mouths should be discouraged.

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Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

North Santiam School District

Code: EBBA
Adopted: 7/01/96
Readopted: 12/18/97; 6/15/17
Orig. Code: EBBA

First Aid**

See updated version

In case of sudden illness or injury to a student or a member of the staff, first aid will be given by school staff. Further medical attention to students is the responsibility of the parents or guardian, or of someone the parents or guardian designate in case of emergency.

Each principal is charged with providing for the immediate care of ill or injured persons within his/her area of responsibility.

In each school, procedures for handling health emergencies will be established and made known to the staff. Each school and each school vehicle will be equipped with appropriate first-aid equipment.

All employees are expected to know where first-aid supplies are kept in their work areas.

Designated employees in each building shall hold current first-aid cards. In compliance with Oregon Administrative Rules, each school shall have, at a minimum, at least one staff member with a current first-aid card for every 60 students enrolled or an emergency response team per building. Such team shall consist of no less than six persons who hold current first-aid/CPR cards and who are trained annually in the district and building emergency plans.

END OF POLICY

Legal Reference(s):

[ORS 329.025](#)
[ORS 332.107](#)
[ORS 336.201](#)
[ORS 336.204](#)

[ORS 336.211 – 336.214](#)
[OAR 581-021-0017](#)
[OAR 581-021-0031](#)
[OAR 581-021-0587](#)

[OAR 581-021-0590](#)
[OAR 581-022-2050](#)
[OAR 581-022-2220](#)
[OAR 581-022-2515](#)

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).
Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

Cross Reference(s):

GB - General Personnel Policies
GBE - Staff Health and Safety

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

North Santiam School District

Code: EBBA (replace old version of EBBA)

Adopted:

Student Health Services**

Although the district’s primary responsibility is to educate students, the students’ health and general welfare is also an important Board responsibility. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices. A health services plan shall be developed, implemented, and updated annually. The plan

shall describe a health services program for all students at each facility that is owned or leased where students are present for regular programming.

The district shall maintain a written prevention-oriented health services plan for all students. The health services plan will¹:

1. Explain available healthcare space that is appropriately supervised and adequately equipped for providing health care and administering medication or first aid;
2. Refer to available communicable disease prevention and management plan that includes school-level protocols²;
3. Outline a district-to-school communication plan³;
4. Provide information about health screenings, including immunizations and TB certificate requirements;
5. Describe how services for all students, including those who are medically complex, medically fragile or nursing dependent, and those who have approved 504 plans, individual education program plans, and individualized health care plans or special health care needs are managed⁴;
6. Integrate school health services with school health education programs and coordinate with health and social service agencies, public and private;
7. Describe how hearing, vision, and dental screenings are managed and/or verified for required students⁵;
8. Include a process to assess and determine a student's health services needs, including the availability of a nurse to assess student nursing needs upon, during, and following enrollment with one or more new medical diagnose(s) impacting a student's access to education, and implement a student's individual health plan prior to attending school⁶;
9. Comply with OR-OSHA Bloodborne Pathogens Standards for all persons who are assigned to job tasks that may put them at risk for exposure to body fluids⁷;

¹ For exact language and complete requirement, see OAR 581-022-2220(1).

² For specific protocol content requirements, see OAR 581-022-2220(1)(b).

³ For requirements of this plan see OAR 581-022-2220(1)(c).

⁴ For more information regarding these requirements see ORS 336.201 and 339.869, OARs 581-021-0037, 581-015-2040, 581-015-2045, 851-045-0040 – 0060, and 851-047-0010 – 0030.

⁵ For vision screening or eye examination or dental screening information see ORS 336.211 and 336.213.

⁶ For definitions for this policy see ORS 336.201.

⁷ OAR 437-002-0360 lists various health and safety regulations that apply in the employment setting.

10. Refer to adopted policy and procedures for medications in accordance with Oregon law⁸;
11. Include guidelines for the management of students who are medically complex, medically fragile, or nursing dependent as defined by ORS 336.201, including students with life-threatening food allergies and adrenal insufficiency while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in before-school or after-school care programs on school-owned property, and in transit to or from school or school-sponsored activities⁹;
12. In accordance with OAR 581-022-2220(3), each school shall have, at a minimum, at least one staff member with a current first aid/CPR/AED card for every 60 students enrolled and who are trained annually on the district and building emergency plans. Emergency planning will include the presence of at least one staff member with a current first aid/CPR/AED card for every 60 students for school-sponsored activities where students are present; and
13. Any nurse(s) employed by the district and providing services to students on behalf of the district shall be licensed in Oregon to practice as a registered nurse or nurse practitioner or be a licensed practical nurse (LPN) in alignment with LPN supervision requirements of OAR 851-045-0050 – 0060.

A nurse employed by the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes, but is not limited to, delegation in accordance with OAR 851-047, which includes performing a nursing assessment of a student prior to delegation, providing adequate supervision during the delegation, and evaluating the skills, ability, and willingness of the delegee.¹⁰

END OF POLICY

Legal Reference(s):

[ORS 329.025](#)
[ORS 332.107](#)
[ORS 336.201](#)
[ORS 336.204](#)
[ORS 336.211 – 336.214](#)
[OAR 581-021-0017](#)
[OAR 581-021-0031](#)
[OAR 581-021-0587](#)
[OAR 581-021-0590](#)
[OAR 581-022-2050](#)
[OAR 581-022-2220](#)
[OAR 581-022-2515](#)

⁸ Medication laws can be found in ORS 339.866 – 339.874 and OAR 581-021-0037; relevant Board policy includes JHCD/JHCDA - Medications.

⁹ For guideline requirements see OAR 581-022-2220(1)(k).

¹⁰ For additional delegation requirements see OAR [851-047-0030](#).

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).
Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

North Santiam School District

Code: GBEB
Adopted: 10/19/17
Revised/Readopted: 2/18/21

Communicable Diseases

The district shall provide reasonable protection against the risk of exposure to communicable disease for students and employees while engaged in ~~the performance of their~~ school activities or duties. Reasonable protection from communicable disease is generally attained through immunization, exclusion, or other measures as provided by Oregon law, by the local health department, or in the *Communicable Disease*

Guidance for Schools published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA).

A student or

~~An~~ employee may not attend school or work, respectively, while in a communicable stage of a restrictable disease or when an administrator has reason to suspect ~~that~~ the student or employee has or has been exposed to any disease for which exclusion is required in accordance with law. The district may provide an educational program in an alternative setting. Services will be provided to students as required by law ~~and per administrative regulation GBEB-AR-Communicable Diseases-Staff. If the disease is a reportable disease, the administrator will report the occurrence to the district nurse. If there is a potential school exposure, the district nurse will then report the case to the Local Public Health Authority. The district nurse will be notified of all suspected cases of reportable disease. The district nurse will collaborate with the local public health authority on the management of the situation and communications to parents and staff.~~

Employees shall comply with all other measures adopted ~~the use of personal protective equipment as directed~~ by the district and with all rules adopted ~~set~~ by the Oregon Health Authority, Public Health Division, and the local ~~public~~ health department. ~~authority.~~

~~In those cases where a restrictable or reportable disease is diagnosed and confirmed, the administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure. Employees may provide services to students who are infected with a restrictable or reportable disease in an alternative setting as provided by law.~~

The district shall protect the confidentiality of each student's and ~~an~~ employee's health condition and record to the extent possible and consistent with federal and state law. In cases when a restrictable or reportable disease is diagnosed and confirmed for ~~an individual in the school setting. student,~~ the HR Director, or their designee, may inform employees with a legitimate ~~need to know. educational interest.~~

The district will include, as part of its general emergency plans ~~comprehensive communicable disease plan,~~ a description of the actions to be taken by district staff in buildings and by ~~the the case of a declared public health emergency or other catastrophe that disrupts~~ district in response ~~operations.~~

~~The superintendent will develop administrative regulations necessary to~~ medical emergencies. ~~implement this policy.~~

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 431.150 - 431.157](#)

[ORS 433.001 - 433.004](#)

[ORS 433.010](#)

[ORS 433.110](#)

[ORS 433.235 - 433.284](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)

[OAR 333-019-0014](#)

[OAR 581-022-2220](#)

[OAR 581-022-2225](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance for Schools*. Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2023).

Health Insurance Portability and Accountability Act of 1996, 42 U.S.C. §§ 1320d to -1320d-8 (2018); 45 C.F.R. Parts 160, 164 (2023).

Cross Reference(s):

EBC/EBCA - Emergency Procedures and Disaster Plans

JHCC - Communicable Diseases

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

OSBA Model Sample Policy

Code: GBEB-AR (delete previous GBEB/JHCC-AR)

Revised/Reviewed:

Communicable Diseases in Schools

The procedures established below will be followed in accordance with state law, administrative rule, the local health authority, and the *Communicable Disease Guidance*.

1. “Restrictable diseases” are defined by rule¹ and include but are not limited to chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis, and infectious tuberculosis, and may include a communicable stage of hepatitis B infection in a child who, in the opinion of the local health officer, poses an unusually high risk to other children (e.g., exhibits uncontrollable biting or spitting). Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health.
2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050, or if immunization is not required, lacking evidence of immunity to the disease.
3. “Susceptible” for a school employee means lacking evidence of immunization or immunity to the disease.
4. “Reportable diseases” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

Restrictable Diseases

1. A district student or employee will not attend school or work, respectively, at a district school or facility while in a communicable stage of a restrictable disease unless authorized to do so under Oregon law. When an administrator has reason to suspect that a student or employee has a restrictable disease, the administrator shall send them home.
2. An administrator shall exclude a susceptible student or employee if the administrator has reason to suspect they have been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public’s health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator or designee may report the occurrence to the local health department.
3. A student or employee will be excluded in such instances until such time as the student or employee, respectively, presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or school nurse stating that the student or employee does not have or is not a carrier of any restrictable disease. An exclusion for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea, or vomiting may be removed by a school nurse or health care provider.
4. The local health department may adopt more stringent exclusion standards for students or employees from school or work.

¹ OAR 333-019-0010 lists restrictable diseases.

Reportable Diseases Notification

1. All employees shall comply with all reporting measures adopted by the district and all rules set forth by the Oregon Health Authority, Public Health Division, and the local health department.
2. An administrator, in collaboration with the district nurse, may seek confirmation and assistance from the local health officer to determine the appropriate district response when the administrator is notified that an employee or student has been exposed to a restrictable disease that is also a reportable disease.
3. In collaboration with the local public health authority and district nurse, appropriate communication plans will be developed that respect confidentiality and provide appropriate information about communicable diseases.

Equipment and Training

1. The administrator or designee, in collaboration with the district nurse, shall determine what equipment and/or supplies are necessary to prevent disease transmission in a particular classroom or other setting.
2. The administrator or designee shall consult with the district's nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
3. All district personnel will be instructed annually to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA).

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid, Delete

EBBA – Student Health Services, (replacement) Highly Recommended

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR1 – Communicable Diseases - Students, Delete

JHCC-AR2 - Communicable Diseases - Delete

JHCCA – Students - HIV, HBV and AIDS, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare, Optional

JHCA/JHCB – Immunization and School Sports Participation, Highly Recommended

North Santiam School District

Code: GBEB/JHCC-AR

Revised/Reviewed: 10/19/17

Communicable Diseases

See updated version of GBEB-AR

In accordance with state law, rule and health authority communicable disease guidelines, the procedures as established below will be followed:

School Restrictable/School Reportable Diseases

1. Restrictable diseases are communicable diseases which occur in a setting where predictable and/or serious consequences may occur to the public. School restrictable diseases are defined as a disease which can be readily transmitted in a school setting and to which students and/or employees in a school may be particularly susceptible;
2. A district employee who is diagnosed to have a school restrictable disease shall not engage in any occupation which involves contact with students as long as the disease is in a communicable stage;
3. A student who is diagnosed to have a school restrictable disease shall not attend school as long as the disease is in a communicable stage. These restrictions are removed by the written statement of the local health officer or designee or a licensed physician (with the concurrence of the local health officer) that the disease is no longer communicable to others in the school setting. For those diseases indicated by an asterisk (*) the restriction may be removed by a school nurse. School restrictable diseases include, but are not limited to:
 - a. Chicken pox*;
 - b. Cholera;
 - c. Diphtheria;
 - d. Measles;
 - e. Meningococcal disease;
 - f. Mumps*;
 - g. Pediculosis** (head lice);
 - h. Pertussis (whooping cough);
 - i. Plague;
 - j. Rubella (German measles);
 - k. Scabies*;
 - l. Staphylococcal skin infections*;
 - m. Streptococcal infections*;
 - n. Tuberculosis;
 - o. Pandemic flu.

The school administrator may, when he/she has reasonable cause to believe the student has a school restrictable disease, exclude that student from attendance until a physician, public health nurse or school nurse certifies that the student is not infectious to others;

4. The local health officer or designee may allow students and employees with diseases in a communicable stage to continue to attend and to work in a school when measures have been taken to prevent the transmission of the disease;
5. More stringent rules for exclusion from school may be adopted by the local health department or by the district through Board-adopted policy;
6. A disease may not be considered to be a school restrictable disease unless it is listed in section 3. above, in accordance with OAR 333-019-0010 (5), it has been designated to be a school restrictable disease through Board policy or the local health administrator determines that it presents a significant public health risk in the school setting;

7. When a person is diagnosed as having diphtheria, measles, pertussis (whooping cough) or rubella (German measles), the local health officer may exclude from any school in his/her jurisdiction any student or employee who is susceptible to that disease;
8. The district's emergency preparedness plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

Notification

1. Any staff member who has reason to suspect that a student is infected with a reportable, but not school restrictable disease shall so inform the school administrator. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by Oregon Health Services and county health department.
2. Employees have a responsibility to report to the district when infected with a school restrictable communicable disease unless stated otherwise by law.
3. In the event a school administrator is informed that a staff member or student may have a reportable disease, he/she will seek confirmation and assistance from the local health department to determine the appropriate district response. Reportable diseases include, but are not limited to:
 - a. Acquired immunodeficiency syndrome (AIDS);
 - b. Amebiasis;
 - c. Anthrax;
 - d. Botulism;
 - e. Brucellosis;
 - f. Campylobacteriosis;
 - g. Chancroid;
 - h. Chlamydia trachomatis infection of the genital tract;
 - i. Cholera;
 - j. Cryptosporidiosis;
 - k. Diphtheria;
 - l. Escherichia coli 0157-caused illness;
 - m. Food-borne illness;
 - n. Giardiasis;
 - o. Gonococcal infections;
 - p. Haemophilus influenzae-caused invasive disease;
 - q. Hemolytic uremic syndrome;
 - r. Hepatitis (A; B; non-A, non-B and delta);
 - s. HIV infection*;
 - t. Leprosy;
 - u. Leptospirosis;
 - v. Listeriosis;
 - w. Lyme disease;
 - x. Lymphogranuloma venereum;
 - y. Malaria;
 - z. Measles (Rubeola);

- aa. Meningococcal disease;
- bb. Pelvic inflammatory disease, acute, nongonococcal;
- cc. Pertussis;
- dd. Plague;
- ee. Poliomyelitis;
- ff. Psittacosis;
- gg. Q fever;
- hh. Rabies (human and animal cases);
- ii. Rocky Mountain spotted fever;
- jj. Rubella (including congenital rubella syndrome);
- kk. Salmonellosis (including typhoid fever);
- ll. Shigellosis;
- mm. Syphilis;
- nn. Tetanus;
- oo. Trichinosis;
- pp. Tuberculosis;
- qq. Tularemia;
- rr. Yersiniosis.

*Does not apply to anonymous HIV testing.

- 4. With consultation and direction from the district's school nurse or appropriate health authorities, the school administrator or designee shall determine which other persons may be informed of the infectious nature of the individual student or employee within guidelines provided in statute.

Education

- 1. The school administrator or designee shall seek information from the district's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the educational needs of the infected student.
- 2. The school administrator or designee shall, utilizing information obtained in section 1. above, determine an educational program for the infected student and implement same in an appropriate (regular or alternative) setting.
- 3. The school administrator or designee shall, from time-to-time, review the appropriateness of the educational program and the setting of each individual student.

Equipment and Training

- 1. The school administrator or designee shall, on a case-by-case basis, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
- 2. The school administrator or designee shall consult with the district's school nurse or other appropriate health officials as to whether it is necessary to provide special training in the methods of protection from such communicable disease.

All district personnel will be instructed annually by the school health nurse to use the proper precautions pertaining to blood and body fluid exposure.

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North Santiam School District

Code: JHC
Adopted: 9/21/00
Readopted: 10/19/17; 1/19/23
Orig. Code: JHC

Student Health Services and Requirements **DELETE IF APPROVING NEW VERSION OF EBBA** **(old version of EBBA)**

Although the district's primary responsibility is to educate students, the students' health and general welfare is also an important Board responsibility. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices.

The district shall staff nursing services appropriate for students with medical needs and prevention-oriented health services per applicable requirements of Oregon Revised Statutes (ORS) 336.201 and Oregon Administrative Rule (OAR) 581-022-2220.

The district shall provide:

1. One registered nurse or school nurse for every 125 medically fragile students;
2. One registered nurse or school nurse or one licensed practical nurse under the supervision of a registered nurse or school nurse for each nursing-dependent student; and
3. One registered nurse or school nurse for every 225 medically complex students.

The district may use the most cost-effective means available to meet the above requirements.

The nurse(s) employed by the district shall be licensed to practice as a registered nurse or nurse practitioner in Oregon and will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.

Any nurse(s) providing services on behalf of the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes, but is not limited to, delegating tasks of nursing care in accordance with OAR 851-047, which includes performing a nursing assessment of the patient prior to delegation, providing adequate supervision during the delegation, and evaluating the skills, ability and willingness of the delegee.¹

The district shall maintain a prevention-oriented health services program which provides:

1. Pertinent health information on the students, as required by Oregon statutes or rules;

¹ For additional delegation requirements, see OAR [851-047-0030](#).

2. Health appraisal to include screening for possible vision or hearing problems;
3. Health counseling for students and parents, when appropriate;
4. Health care and first-aid assistance that are appropriately supervised and isolate the sick or injured child from the student body;
5. Control and prevention of communicable diseases as required by Oregon Health Authority, Public Health Division, and the county health department;
6. Assistance for students in taking prescription and/or nonprescription medication according to established district procedures;
7. Services for students who are medically fragile or have special health care needs;
8. Integration of school health services with school health education programs.

The Board directs its district health staff to coordinate with health personnel from other public agencies in matters pertaining to health instruction or the general health of students and employees.

In accordance with the requirements of federal law, the district recognizes its responsibility to notify parents in advance of any nonemergency, invasive physical examination² or screening that is required as condition of attendance; administered and scheduled by the school in advance; and not necessary to protect the immediate health and safety of the student, or of other students.

Notification will be provided at least annually at the beginning of the school year or when enrolling students for the first time in school and will include the specific or approximate dates during the school year when such activities are scheduled or expected to be scheduled.

Procedures shall be developed and implemented to carry out this policy. All district employees will be apprised of their responsibilities in this area. Parents shall have the opportunity to request their students be exempt from participation in vision or hearing screening. The district will abide by those requests.

END OF POLICY

Legal Reference(s):

[ORS 329.025](#)

[ORS 336.211](#)

[OAR 581-022-2220](#)

[ORS 336.201](#)

[OAR 581-022-2050](#)

[OAR 581-022-2225](#)

Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2022).

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).

Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

² The term “invasive physical examination,” as defined by law, means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision or scoliosis screening. The term does not include any physical examination or screening that is permitted or required by state law, including physical examinations or screenings that are permitted without parental notification.

Cross Reference(s):

JH - Student Welfare

JHH - Student Suicide Prevention

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid, Delete

EBBA – Student Health Services, (replacement) Highly Recommended

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR1 – Communicable Diseases - Students, Delete

JHCC-AR2 - Communicable Diseases - Delete

JHCCA – Students - HIV, HBV and AIDS, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare, Optional

JHCA/JHCB – Immunization and School Sports Participation, Highly Recommended

NORTH SANTIAM SCHOOL DISTRICT

Code: **JHCCA**

Adopted: 9/21/00

Revised/Readopted: 9/18/14; 10/19/17

Orig. Code(s): JHCCA

Students HIV, HBV and AIDS**

The district will adhere strictly in policies and procedures to the Oregon Revised Statutes and the Oregon Administrative Rules as they relate to a student infected with HIV or HBV or diagnosed with AIDS¹.

The district recognizes a parent (student) has no obligation to inform the district of an HIV, HBV or AIDS condition and that the student has a right to attend school. If the district is informed of such a student, written guidelines shall be requested of the parent (student). These guidelines shall include: who may have the information; who will give the information; how the information will be given; and where and when the information will be given.

When informed of the infection, and with written permission from the parent (student), the district will develop procedures for formulating an evaluation team. The team shall address the nature, duration and severity of risk as well as any modification of activities. The team shall continue to monitor the student's condition.

Notification of alternative educational programs shall be made to the parent or eligible student, if an HIV, HBV or AIDS student withdraws from school.

The district shall also develop procedures for rumor control, infection control, student accommodations and public relations/media.

END OF POLICY

Legal Reference(s):

[ORS 326.565](#)
[ORS 326.575](#)
[ORS 332.061](#)
[ORS 336.187](#)

[ORS 339.030](#)
[ORS 339.250](#)
[ORS 433.008](#)
[ORS 433.045](#)
[OAR 333-018-0000](#)

[OAR 333-018-0005](#)
[OAR 581-022-2220](#)
[OAR 581-022-2060](#)

OREGON SCHOOL HEALTH SERVICES MANUAL: COMMUNICABLE DISEASES APPENDIX IV. GUIDELINES FOR SCHOOLS WITH CHILDREN WHO HAVE BLOODBORNE PATHOGENS, OREGON DEPARTMENT OF EDUCATION 2012.

Cross Reference(s):

EBC/EBCA - Emergency Procedures and Disaster Plans

¹HIV - Human Immunodeficiency Virus; HBV - Hepatitis B Virus; AIDS - Acquired Immune Deficiency Syndrome

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid, Delete

EBBA – Student Health Services, (replacement) Highly Recommended

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR1 – Communicable Diseases - Students, Delete

JHCC-AR2 - Communicable Diseases - Delete

JHCCA – Students - HIV, HBV and AIDS, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare, Optional

JHCA/JHCB – Immunization and School Sports Participation, Highly Recommended

North Santiam School District

Code: JHCC-AR(2)

Revised/Reviewed: 10/19/17

Communicable Diseases

In accordance with state law, rule and health authority communicable disease guidelines, the procedures as established below will be followed:

School Restrictable/School Reportable Diseases

1. Restrictable diseases are communicable diseases which occur in a setting where predictable and/or serious consequences may occur to the public. "School restrictable diseases" are defined as a disease which can be readily transmitted in a school setting and to which students and/or employees in a school may be particularly susceptible;
2. A student who is diagnosed to have a school restrictable disease shall not attend school as long as the disease is in a communicable stage. These restrictions are removed by the written statement of the local health officer or designee or a licensed physician (with the concurrence of the local health officer) that the disease is no longer communicable to others in the school setting. For those diseases indicated by an asterisk (*) the restriction may be removed by a school nurse. School restrictable diseases include, but are not limited to:
 - a. Chicken pox*;
 - b. Cholera;
 - c. Diphtheria;
 - d. Measles;
 - e. Meningococcal disease;
 - f. Mumps*;
 - g. Pertussis (whooping cough);
 - h. Plague;
 - i. Rubella (German measles);
 - j. Scabies*;
 - k. Staphylococcal skin infections*;
 - l. Streptococcal infections*;
 - m. Tuberculosis;
 - n. Pandemic flu.

The school administrator may, when he/she has reasonable cause to believe the student has a school restrictable disease, exclude that student from attendance until a physician, public health nurse or school nurse certifies that the student is not infectious to others;

3. The local health officer or designee may allow students with diseases in a communicable stage to continue to attend and to work in a school when measures have been taken to prevent the transmission of the disease;
4. More stringent rules for exclusion from school may be adopted by the local health department or by the district through Board adopted policy;
5. A disease may not be considered to be a school restrictable disease unless it is listed in section 2. above, in accordance with OAR 333-019-0010(5), it has been designated to be a school restrictable disease through Board policy or the local health administrator determines that it presents a significant public health risk in the school setting;

6. When a person is diagnosed as having diphtheria, measles, pertussis (whooping cough) or rubella (German measles), the local health officer may exclude from any school in his/her jurisdiction any student or employee who is susceptible to that disease;
7. The district's emergency preparedness plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

Notification

1. Any staff member who has reason to suspect that a student is infected with a reportable, but not school restrictable disease shall so inform the school administrator. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by Oregon Health Services and county health department.
2. In the event a school administrator is informed that a staff member or student may have a reportable disease, he/she will seek confirmation and assistance from the local health department to determine the appropriate district response. Reportable diseases include, but are not limited to:
 - a. Acquired immunodeficiency syndrome (AIDS);
 - b. Amebiasis;
 - c. Anthrax;
 - d. Botulism;
 - e. Brucellosis;
 - f. Campylobacteriosis;
 - g. Chancroid;
 - h. Chlamydia trachomatis infection of the genital tract;
 - i. Cholera;
 - j. Cryptosporidiosis;
 - k. Diphtheria;
 - l. Escherichia coli 0157-caused illness;
 - m. Food-borne illness;
 - n. Giardiasis;
 - o. Gonococcal infections;
 - p. Haemophilus influenzae-caused invasive disease;
 - q. Hemolytic uremic syndrome;
 - r. Hepatitis (A; B; non-A, non-B and delta);
 - s. HIV infection*;
 - t. Leprosy;
 - u. Leptospirosis;
 - v. Listeriosis;
 - w. Lyme disease;
 - x. Lymphogranuloma venereum;
 - y. Malaria;
 - z. Measles (Rubeola);
 - aa. Meningococcal disease;
 - bb. Pelvic inflammatory disease, acute, nongonococcal;
 - cc. Pertussis;

- dd. Plague;
- ee. Poliomyelitis;
- ff. Psittacosis;
- gg. Q fever;
- hh. Rabies (human and animal cases);
- ii. Rocky Mountain spotted fever;
- jj. Rubella (including congenital rubella syndrome);
- kk. Salmonellosis (including typhoid fever);
- ll. Shigellosis;
- mm. Syphilis;
- nn. Tetanus;
- oo. Trichinosis;
- pp. Tuberculosis;
- qq. Tularemia;
- rr. Yersiniosis.

*Does not apply to anonymous HIV testing.

3. With consultation and direction from the district's school nurse or appropriate health authorities, the school administrator or designee shall determine which other persons may be informed of the infectious nature of the individual student within guidelines provided in statute.

Education

1. The school administrator or designee shall seek information from the district's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the educational needs of the infected student.
2. The school administrator or designee shall, utilizing information obtained in section 1. above, determine an educational program for the infected student and implement same in an appropriate (regular or alternative) setting.
3. The school administrator or designee shall, from time-to-time, review the appropriateness of the educational program and the setting of each individual student.

Equipment and Training

1. The school administrator or designee shall, on a case-by-case basis, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The school administrator or designee shall consult with the district's school nurse or other appropriate health officials as to whether it is necessary to provide special training in the methods of protection from such communicable disease.

All district personnel will be instructed annually by the school health nurse to use the proper precautions pertaining to blood and body fluid exposure.

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

As a result of these changes, there is a list of policies and administrative regulations that are recommended for either revision, deletion, or transfer into other existing policies. Language from the original EBBA was moved into EBC. Upon updating EBBA, OSBA felt it was best practice to remove JHC, which had become obsolete due to the State Board’s actions. JHCC, JHCC-AR, JHCCA, and GBEB are recommended for removal for similar reasons.

GBEB and JHCC are both related to Communicable Diseases. By including students in GBEB, districts are able to remove JHCC and JHCC-AR.

The entire rule can be accessed here: [OAR 581-022-2220](#). Additional resources include: [ODE](#) and [School Health Services](#).

Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

North Santiam School District

Code: JHCC-AR(1)
Adopted: Unknown
Readopted: 10/19/17; 2/18/21
Orig. Code: JHCC-AR(1)

Communicable Diseases – Student

In accordance with state law, administrative rule, the local public health authority and the Communicable Disease Guidance(3), the procedures established below will be followed.

1. “Restrictable diseases” are defined by rule and include but are not limited to COVID-19¹, chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis and infectious tuberculosis, and may include a communicable stage of hepatitis B infection if, in the opinion of the local health officer, the person poses an unusually high risk to others (e.g., a child that exhibits uncontrollable biting or spitting). Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by the local public health administrator after determining that it poses a danger to the public’s health.
2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050.
3. “Reportable disease” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

Restrictable Diseases

1. A student of the district will not attend a district school or facility while in a communicable stage of a restrictable disease, including a communicable stage of COVID-19², unless authorized to do so under Oregon law. When an administrator has reason to suspect any child has a restrictable disease, the administrator shall send the student home and report the case to the district nurse.
2. An administrator shall exclude a susceptible child from school if the administrator has reason to suspect that the student has been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public’s health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator will report the occurrence to the local health department.
4. An administrator shall exclude a student if the administrator has been notified by a local public health administrator or local public health officer that the student has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.
5. A student will be excluded in such instances until such time as the student or the parent or guardian of the student presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or school nurse stating that the student does not have or is not a carrier of any restrictable diseases.
6. The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting. A student may remain in an

¹ Added per OAR 333-019-1000(2).

² “Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.

alternative educational setting until such time as a certificate from a physician, physician assistant, nurse practitioner, local health department nurse or school nurse states that the student does not have or is not a carrier of any restrictable disease, or until such time as a local public health administrator states that the disease is no longer communicable to others or that adequate precautions have been taken to minimize the risk of transmission. A restrictable disease exclusion for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea or vomiting may be removed by a district nurse or health care provider.

7. More stringent exclusion standards for students from school may be adopted by the local health department.
8. The district's comprehensive communicable disease plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

Reportable Diseases Notification

1. All employees shall comply with all reporting measures adopted by the district in accordance with the guidance from the local public health authority. An administrator may seek confirmation and assistance from the district nurse or a local health officer to determine the appropriate district response when the administrator is notified that a student or an employee has been exposed to a restrictable disease that is also a reportable disease.
9. An administrator shall follow the guidance of the local public health authority to determine other persons who may be informed of a student's communicable disease.

Education

1. The administrator or designee shall seek information from the district's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the impact on the educational needs of a student diagnosed with a restrictable disease or exposed to a restrictable disease.
10. The administrator or designee shall, utilizing information obtained above, determine an educational program for such a student and implement the program in an appropriate (i.e., regular or alternative) setting.
11. The administrator or designee shall review the appropriateness of the educational program and the educational setting of each individual student diagnosed with a restrictable disease.

Equipment and Training

1. The district will identify and provide equipment and/or supplies necessary in a particular classroom or other setting in order to prevent disease transmission.
12. The administrator or designee shall consult with the district's school nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.

13. All district personnel will be instructed annually to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA). (See policy EBBAA).

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North Santiam School District

GBEBA
10/19/17

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

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Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

EBBA – First Aid**, Delete

EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

Staff - HIV, AIDS and HBV

The district will strictly adhere in its policies and procedures, to the Oregon Revised Statutes and Oregon Administrative Rules as they relate to staff infected with HIV, AIDS or HBV¹.

The district recognizes a staff member has no obligation under any circumstance to report his/her condition to the district and the staff member has a right to continue working.

If the staff member reports his/her condition to the district, strict adherence to written guidelines outlined by the staff member shall be followed.

These guidelines shall identify who may have the information, who will give the information, how the information will be given, where and when the information will be given. All such information will be held in confidence in accordance with Oregon Revised Statutes.

When informed of the infection, and with written, signed permission from the staff member, the district will develop procedures for formulating an evaluation team. The team shall address the nature, duration and severity of risk as well as any modification of activities. The team shall continue to monitor the staff member's condition.

Accommodations for a staff member infected with HIV, AIDS or HBV shall be the same as with any other illness.

The district shall also develop policies and/or procedures for rumor control, infection control and public relations/media.

END OF POLICY

Legal Reference(s):

[ORS 243.650](#)

[ORS 342.850\(7\)](#)

[ORS 433.008](#)

[ORS 433.045](#)

[ORS 433.260](#)

[OAR 333-017-0000](#)

[OAR 333-018-0000](#)

[OAR 333-018-0005](#)

[OAR 581-022-2220](#)

¹HIV - Human Immunodeficiency Virus; AIDS - Acquired Immune Deficiency Syndrome; HBV - Hepatitis B Virus

Summary

The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581-022-2220 on health services. The changes require the development of “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including, but not limited to, planning for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision, and dental screenings.

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Policies/ARs Impacted by these Revisions

INCLUDED IN JANUARY FOR REVIEW

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EBBA – Student Health Services**, Highly Recommended, New

EBBA-AR – First Aid - Infection Control, Delete

GBEB – Communicable Diseases in Schools, Highly Recommended

GBEB-AR – Communicable Diseases in Schools, Highly Recommended

GBEBA – Staff – HIV, AIDS, and HBV, Delete

JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)

JHCC – Communicable Diseases - Students, Delete

JHCC-AR – Communicable Diseases - Students, Delete

JHCCA – Students - HIV, HBV and AIDS**, Delete

ALREADY APPROVED

EBBB – Injury or Illness Reports, Required (approved by NSSD 8/22/24)

STILL UNDER CONSIDERATION

EBBAA – Infection Control and Bloodborne Pathogens, Optional

JH – Student Welfare**, Optional

JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended

North Santiam School District

Code: JHCC
Adopted: 8/19/99
Readopted: 10/19/17; 2/18/21; 1/20/22
Orig. Code: JHCC

Communicable Diseases - Students

(Recommend delete: the requirement for this policy was found in OAR 581-022-2220, which has since been revised and requirement removed in lieu of a new requirement for a Communicable Disease Plan. Refer to policy GBEB and GBEB-AR.)

The district shall provide reasonable protection against the risk of exposure to communicable disease for students. Reasonable protection from communicable disease is generally attained through immunization, exclusion or other measures as provided by Oregon law, by the local health department or in the *Communicable Disease Guidance* published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA). The district will not impose vaccine requirements in excess of Oregon law. Services will be provided to students as required by law.

A student will not attend school while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that any susceptible student has or has been exposed to any disease for which the student is required to be excluded in accordance with law and per administrative regulation JHCC-AR - Communicable Diseases - Students. If the disease is a reportable disease, the administrator will report the occurrence to the district nurse. If there is a potential school exposure, the district nurse will then report the case to the local public health authority. The administrator, in collaboration with the district nurse, will also take whatever reasonable steps it considers necessary to organize and operate its programs in a way which both furthers the education and protects the health of students and others.

The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting.

The district will include, as a part of its comprehensive communicable disease plan, a description of the actions to be taken by district personnel in the case of a declared public health emergency that disrupts district operations.

The district shall protect the confidentiality of each student's health condition and record to the extent possible and consistent with federal and state law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator shall inform the appropriate employees, with a legitimate educational interest, to protect against the risk of exposure based on the guidance of the local public health authority.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 431.150 - 431.157](#)

[ORS 433.001 - 433.526](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)

[OAR 333-019-0014](#)

[OAR 437-002-0360](#)

[OAR 437-002-0377](#)

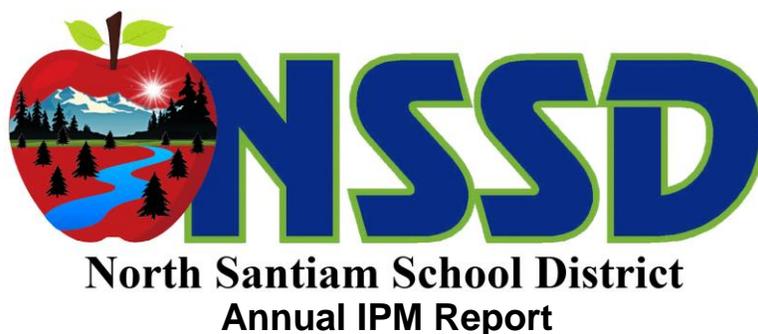
[OAR 581-022-2220](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance* (2020).
Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2019).

Cross Reference(s):

EBC/EBCA - Emergency Procedures and Disaster Plans

GBEB - Communicable Diseases



January 03, 2025

Report completed by IPM Plan Coordinator: Dave Parsons

Report submitted to the North Santiam School District 29J Board of Directors

Short Summary of Overall Pest Management for the Year:

Looking through the pest control work orders from the past year, insects compose the greatest number of requests for pest control, (6) ants, (1) each for spiders, yellow jackets, and hornets followed by (1) for bugs in general and (1) for geese.

These numbers are compiled of official work order requests, I'm sure that there were some unofficial requests as well.

While ants are our main pest control issue, they are considered a nuisance pest and do not pose any known health hazards. We do however, do our best to control the ants through safe and low impact methods.

As for weed control, Rasmussen Spray Service was secured again this year to handle our sports fields and our NSSD licensed applicators handled smaller areas such as lawns.

As we do our best to avoid applying pesticides while students are present, this becomes quite a challenge. It worked out again this year that we had almost perfect weather on a non-contact day in the fall. Two fields at the high school that were missed during fall 2023 were sprayed spring 2024 and again fall 2024, as we were able to access all fields during the fall 2024 pesticide application.

DATA FROM SCHOOLS

Name of School: ALL Campuses

Pests, pest-conducive conditions, actions taken, Costs (taken from pest logs):

Number of Pest Sightings Reported:

Small ants: __ML(0) SES (1) SHS (2) SMS (1) SUB (0)__LSA (1)___

Bats: _____0_____

Cockroaches: _____0_____

Spiders: __ML (0) SES (0) SHS (1) SMS (0) SUB (0)

Rodent: ML (0) SES (0) SHS (1) SMS (0) SUB (0)

Other _____SHS Hornets (1)___SES Geese (1)___SUB Earwigs (1)_____

Breakdown of prevention and management steps taken that proved to be ineffective and led to the decision to make a pesticide application:

Pest Problem:

Weeds are a continual problem that are difficult to control through manual operations such as pulling or hoeing. We do incorporate these methods when time and persons are available but it isn't long before the weeds reappear.

Pesticides Applied:

SHS:

Cornerstone – 1381-192 – No use

TZone – 2217-976 – 9 gallons of concentrate, diluted appropriately, applied on March 27th and October 11th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SUB:

Cornerstone: - No Use

TZone – 2217-976 – 2.6 gallons of concentrate, diluted appropriately, applied on October 11th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SIMS:

Cornerstone: - 1381-192 – 24oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone – 2217-976 – 5.3 gallons of concentrate, diluted appropriately, applied on October 11th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SES:

Cornerstone: - 1381-192 – 32oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone – 2217-976 – 1.2 gallons of concentrate, diluted appropriately, applied on October 11th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

ML:

Cornerstone: - 1381-192 – No use

TZone 2217-976 – 1 gallon of concentrate, diluted appropriately, applied on October 11th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

DO:

Cornerstone: - 1381-192 – 8oz of concentrate, diluted appropriately, applied at various dates June through October for weed and grass control – applied via spot spraying of mulch beds, fence lines, parking lots, walkways, where hand weeding proves ineffective due to the time constraints.

TZone 2217-976 – 18oz of concentrate, diluted appropriately, applied on October 11th for broadleaf control – applied via power boom sprayer to lawn and field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

All of these applications proved to be effective.

COST DATA

Costs

Pest Management Professional: \$6,900

Pest Management Professional: \$2,455 (Carry over from 2023)

Pesticides: \$1,340.59

Total: \$10,695.59

Jan 2025 Field Trip Report

Overnight & out-of-state trips are indicated in red. Trips added since last report are in yellow.

Trip ID/Name	Trip Destination	Building	Trip Date(s)	Depart & Return Times	Pupils	Adults	Educational Objectives	Organization	Status
245475 - 2nd Grade SES Oregon Coast Aquarium	Oregon Coast Aquarium 2820 SE Ferry Slip Rd, Newport	Stayton Elementary	Fri, May 9, 2025	8:00am - 4:00pm	80	30	Students will be able to apply their learning of animal and plant habitats as well as changes to land connected to our science units.	Curriculum	pending
245402 - Knife River Training Center	Knife River Training Center 35973 Kennel Rd SE Albany	Stayton High	Tue, Apr 15, 2025	8:30am - 2:30pm	20	2	Providing opportunities to our graduating student in the construction industries.	CTE	pending
243572 - 2nd Grade to OMSI	OMSI 1945 SE Water Ave, Portland	Stayton Elementary	Wed, Mar 19, 2025	8:15am - 2:30pm	80	30	Students will be able to obtain first hand experience with scientific elements, including changes to land.	Curriculum	pending
245608 - ML 8th Grade visiting Western Oregon University	Western Oregon University 345 N Monmouth Ave, Monmouth	Mari-Linn	Wed, Mar 12, 2025	8:45am - 2:00pm	20	4	Visiting college campuses is a vital opportunity for middle school students; helping to expose students to a broad range of options, identifying the colleges that will be a good fit.	Curriculum	pending
245606 - ML 7th Tour Chemeketa Community College	Chemeketa Community College 4000 Lancaster Drive NE, Salem	Mari-Linn	Wed, Mar 5, 2025	9:15am - 1:15pm	16	4	Visiting college campuses is a vital opportunity for middle school students; helping to expose students to a broad range of options, identifying the colleges that will be a good fit.	Curriculum	pending
245530 - AVID11 to Linfield	900 SE Baker St. McMinnville	Stayton High	Fri, Feb 21, 2025	8:45am - 1:00pm	18	2	Opportunity Knowledge - campus tour	AVID	pending
245287 - FBLA Regional Skills Conference	1530 Monmouth St, Independence	Stayton High	Sat, Feb 15, 2025	6:45am - 3:45pm	7	1	Competing at the Regional Skills Conference for FBLA, Business Education	FBLA	approved
241470 - SES 3rd Grade Music Field Trip	Willamette University's Smith Auditorium 270 Winter St. SE, Salem	Stayton Elementary	Wed, Feb 12, 2025	9:00am - 11:30am	95	20	Give students an enriching experience of attending a professional symphony concert. Attending and evaluating a music performance is a Oregon state music standard.	Curriculum	pending

245142 - Oregon State University Tour	Oregon State University LaSalls Stewart Center 875 SW 26th St, Corvallis	Sublimity	Wed, Feb 12, 2025	8:15am - 2:15pm	46	10	Students will be doing hands on math and science activities, learn about different aspects of future jobs and elements of a college campus.	Curriculum	pending
245529 - SHS Juniors to OSU	Oregon State University 660 SW 26th St Corvallis	Stayton High	Tue, Feb 11, 2025	8:15am - 1:00pm	30	3	College exploration/campus visit	Curriculum	pending
245136 - SHS Connection Field Trip	Moda Center 1 N Center St; Portland	Stayton High	Thu, Feb 6, 2025	5:00pm - 11:00pm	68	6	Relational Capacity - social/emotional learning	Curriculum	pending
244105 - Willamette Career Academy, 4th Grade Tour	Willamette Career Academy, 1200 Lancaster Drive NE, Salem	Sublimity	Wed, Feb 5, 2025	8:45am - 11:30am	32	12	Students will tour the career-tech high school program at Willamette Career Academy. This aligns with our Avid educational focus of exposing young students to college and career pathways.	AVID	approved
245605 - Oregon Thespians Regional Competition	South Eugene High School 400 E 19th Ave, Eugene	Stayton High	Sat, Feb 1, 2025	7:00am - 8:00pm	7	1	This is an acting competition that allows students to be adjudicated and receive valuable feedback. It helps them hone their craft and develop into stronger actors.	Curriculum	pending
244781 - Hoodoo Trip	Hoodoo lodge and ski area 27400 Big Lake Road, Sisters	Stayton High	Sat, Feb 1, 2025	7:00am - 6:15pm	15	5	Immerse students in a learning environment that is place-based and relative to their cultural appreciation.	Curriculum	approved
244104 - Willamette Career Academy, 5th Grade Tour	Willamette Career Academy, 1200 Lancaster Drive NE, Salem	Sublimity	Tue, Jan 21, 2025	8:45am - 11:30am	60	20	Students will tour the career-tech high school program at Willamette Career Academy. This aligns with our Avid educational focus of exposing young students to college and career pathways.	AVID	pending
244868 - FFA District Test Competition	Chemeketa Community College Ag Complex 4000 Lancaster Dr NE, Salem	Stayton High	Fri, Jan 17, 2025	7:00am - 5:00pm	14	1	These are competitive activities designed to educate FFA members by developing their practical job skills (CDE) and leadership abilities (LDE) through hands-on experiences, fostering critical thinking, communication, teamwork, and ethical competition, all while preparing them for potential careers in agriculture.	FFA	approved

244049 - Garden Buddies	Stayton Elementary	Stayton High	Fri, Dec 13, 2024	12:30pm - 2:30pm	30	1	Advanced Ag students have the opportunity to work with the SES students in their garden cleaning up and sharing knowledge they have learned in class.	Curriculum	approved
242681 - Cascade Raptor Center+A5:J24	Cascade Raptor Center 32275 Fox Hollow Rd, Eugene	Sublimity	Fri, Dec 13, 2024	8:15am - 2:00pm	50	6	A visit to the Cascade Raptor Center offers an immersive, hands-on learning experience that directly aligns with the Next Generation Science Standards (NGSS) for 7th grade.	Curriculum	approved
244091 - Tree of Giving Shopping Trip	Walmart 1330 Goldfish Farm Rd, Albany	Options Academy	Thu, Dec 12, 2024	9:30am - 2:00pm	28	5	Students will shop for families from the Giving Tree. Involves Consumer Math course (budgeting, shopping) also social-emotional learning (serving others).	Curriculum	approved
242417 - McMinnville Welding Competition	McMinnville High School 615 NE 15th Street, McMinnville	Stayton High	Sat, Dec 7, 2024	6:00am - 6:00pm	10	1	Fabrication students preparing for future welding competitions, trying to better their skills	CTE	approved
243165 - SMS Smash Bros Tournament	Cascade Junior High 10226 Marion Rd SE, Turner	Stayton Middle	Fri, Dec 6, 2024	2:20pm - 7:00pm	40	2	Promote Teamwork and Collaboration by fostering collaboration and communication skills among participants, especially in team-based games. Teams will learn how to work together, delegate roles, and communicate effectively to achieve a common goal, which mirrors real-world teamwork dynamics.	Curriculum	approved
242726 - Storybook Land	Linn County Fair & Expo Center, 3700 Knox Butte Rd., Albany	Sublimity	Fri, Dec 6, 2024	8:30am - 11:15am	41	10	Students will be able to obtain first hand knowledge of design engineering and fairytales by seeing their favorite stories come to life in animated displays. They will be able to take that knowledge and apply it to their fairytale/engineering unit.	Curriculum	approved
241011 - Kindergarten to Storybook Land	Storybook Land Linn County Expo Center 3700 Knox Butte Road Albany	Stayton Elementary	Fri, Dec 6, 2024	8:45am - 12:00pm	88	6	Recognize familiar book characters and make text to character connections. Revisit and retell familiar stories, identify characters, settings, and major events.	Curriculum	approved
242787 - SHS Leadership to Student Leadership Collaboartive	Newberg High School 2400 Douglas Ave Newberg	Stayton High	Fri, Dec 6, 2024	8:00am - 2:00pm	28	2	Leadership skills/ASB related student development	ASB	approved

243754 - Seniors to Linfield	Linfield University 900 SE Baker St, McMinnville	Stayton High	Fri, Dec 6, 2024	8:00am - 1:00pm	30	3	Learn about college opportunities and readiness	Curriculum	approved
241003 - 2nd Grade to Storybook Land	Storybook Land Linn County Expo Center 3700 Knox Butte Road Albany	Stayton Elementary	Thu, Dec 5, 2024	8:30am - 11:45am	80	24	Students will be able to obtain first hand knowledge of design engineering and fairytales by seeing their favorite stories come to life in animated displays. They will be able to take that knowledge and apply it to their fairytale/engineering unit.	Curriculum	approved
244170 - SUB Gr. 6-8 Visit SHS Drama Dept.	Stayton High School	Sublimity	Wed, Dec 4, 2024	8:40am - 11:00am	118	5	Watch a preview of Little Women and then participate in a Q & A with the SHS students and teacher	Curriculum	approved
242326 - 4-5 Beavers Beyond the Classroom Basketball Game	Oregon State University Gill Coliseum 660 SW 26th St Corvallis	Sublimity	Tue, Dec 3, 2024	9:15am - 2:00pm	94	32	AVID-College and Career Readiness	AVID	pending
243099 - OSU Women's Basketball Game	Oregon State University Gill Coliseum 660 SW 26th St Corvallis	Mari-Linn	Tue, Dec 3, 2024	9:00am - 2:00pm	17	4	AVID-College and Career Readiness	AVID	pending
240518 - SHS Boys Basketball Eagle Crest Trip	Eagle Crest Resort	Stayton High	Fri, Nov 22, 2024, - Sun, Nov 24, 2024	4:00pm & 11:00am	12	3	Team Building for the boys basketball team	Athletics	pending
242683 - Garden Buddies canceled due to weather	Stayton Elementary School 875 N 3rd Ave, Stayton	Stayton High	Fri, Nov 22, 2024	12:30pm - 2:30pm	30	4	Advanced Ag students have the opportunity to work with the SES students in their garden cleaning up and sharing knowledge they have learned in class.	Curriculum	approved
242793 - National Apprenticeship Week @ IBEW and LBCC	Central Electrical-- IBEW Training Center 33309 OR- 99E Tangent and LBCC 6500 Pacific Blvd SW Albany	Stayton High	Fri, Nov 22, 2024	8:15am - 3:00pm	14	1	To introduce our students to the options of electrical and other apprentice opportunities.	CTE	pending

242792 - Seniors to LBCC	Linn Benton Community College 6500 SW Pacific Blvd SW; Albany	Stayton High	Thu, Nov 21, 2024	8:30am - 1:30pm	30	3	Seniors opportunity knowledge for college.	AVID	approved
241874 - A-DEC Field Trip	A-DEC 2601 Crestview Dr, Newberg	Sublimity	Wed, Nov 20, 2024	8:15am - 2:15pm	46	10	Students will learn about different career opportunities. Students will learn about inquiry and scientific concepts such as force and motion.	Curriculum	pending
242220 - "Fools" Theatre Field Trip at Corban University	Corban University Theater 5000 Deer Park Dr SE, Salem	Stayton High	Fri, Nov 15, 2024	6:30pm - 11:00pm	25	2	Students will be exposed to a live theatre production	Curriculum	approved
241765 - FFA District Ag Sales Competition	Silverton High School	Stayton High	Wed, Nov 13, 2024	3:30pm - 9:00pm	10	1	Students are getting to apply their newly learned skills in agriculture sales by participating in the district competition where they will showcase their knowledge of Ad layouts, customer relations, prospecting, phone orders, and a team activity.	FFA	approved
242443 - Willamette Valley Ag Expo	Linn County Fair Grounds and Expo Center 3700 Knox Butte Rd E, Albany	Stayton High	Wed, Nov 13, 2024	9:15am - 3:00pm	14	1	Getting students in direct contact with local companies and industry professionals in the agriculture industry.	Curriculum	approved
241972 - SMS AVID8 to WCA and CCC	Willamette Career Academy-1200 Lancaster Dr and Chemeketa Community College-4000 Lancaster Dr, Salem	Stayton Middle	Wed, Nov 13, 2024	8:00am - 1:00pm	24	5	AVID Essentials Skills: Opportunity Knowledge: Students research opportunities, set goals, make choices that support their long-term aspirations, and successfully navigate to the next level.	AVID	pending
242096 - Sublimity Middle School Assembly	Sublimity School 376 E Main St, Sublimity	Stayton High	Wed, Nov 6, 2024	9:00am - 11:00am	9	1	Perform the National Anthem for the Sublimity Middle School Veterans Assembly and advertise choir to Sublimity middle school	Curriculum	approved

242081 - SHS ASB to OASC conference	Seaside Convention Center & Seaside High School 415 1st Ave; Seaside	Stayton High	Sun, Nov 3, 2024, - Mon, Nov 4, 2024,	8:30am & 12:00am	8	1	Student Council Retreat	ASB	approved
240899 - K-3 Pumpkin Patch	Greens Bridge Pumpkin Patch 3730 Jefferson Scio Dr SE, Jefferson	Mari-Linn	Thu, Oct 31, 2024	8:30am - 2:00pm	69	20	Use observations to describe patterns of what plants and animals (including humans) need to survive	Curriculum	approved
241740 - SUB K-1 Pumpkin Patch Field Trip	E.Z. Orchard Farm 5504 Hazelgreen Rd NE, Salem	Sublimity	Wed, Oct 30, 2024	9:00am - 1:00pm	65	24	Hands on experience for farming/plants science unit	Curriculum	approved
241654 - Health Occupations Vision Screening - MLN & SES	MLN - 641 5th Street. Lyons SES 875 3rd Ave, Stayton	Stayton High	Wed, Oct 30, 2024	7:15am - 12:30pm	5	3	Expand understanding of Health Occupations through assisting with vision screening at district schools	Curriculum	approved
241767 - EZ Orchards Life Skills	EZ Orchards 5504 Hazelgreen Rd NE, Salem	Sublimity	Mon, Oct 28, 2024	12:00pm - 2:30pm	13	4	The objective of this field trip is to promote a real world connection with the seasons and the calendar year. This is also an opportunity to build relationships and improve social skills.	Curriculum	approved
241763 - Advanced Ag Class Garden Buddies	Stayton Elementary School	Stayton High	Fri, Oct 25, 2024	12:30pm - 2:30pm	26	1	Students will be taking what they are learning in plant science and applying it at the SES garden and sharing their knowledge and learned skills with the elementary students.	FFA	approved
240273 - SES Stayton Walking Field Trip	Stayton Post Office, Stayton Library, Star Cinema, Brown House, Police Station, Pioneer Park	Stayton Elementary	Fri, Oct 25, 2024	8:45am - 2:15pm	80	25	Students will be able to gain first-hand knowledge of the historical sites in their community and how they work to support the members of the community.	Curriculum	approved

240981 - SHS Seniors to Oregon State University	Oregon State University 660 SW 26th St, Corvallis	Stayton High	Fri, Oct 25, 2024	8:00am - 1:00pm	40	3	Opportunity Knowledge for seniors (Senior Seminar class curriculum)	Curriculum	approved
241514 - Cascade College Fair	Cascade High School - 10226 Marion Rd SE, Turner	Stayton High	Tue, Oct 22, 2024	9:30am - 11:15am	40	2	College Opportunity Knowledge	Curriculum	approved
240634 - SES Kindergarten Pumpkin Patch 2024	Greens Bridge Pumpkin Patch 3730 Jefferson Scio Dr SE, Jefferson	Stayton Elementary	Mon, Oct 21, 2024	8:00am - 2:00pm	90	30	Life cycle unit science unit	Curriculum	approved
240751 - Sublimity 6th Grade Outdoor School	OMSI Coastal Discovery Center 3400 SW Abalone Street, South Beach	Sublimity	Mon, Oct 21, 2024, - Wed, Oct 23, 2024	9:30am and 1:45pm	36	11	Aligned with NGSS. An inquiry-based program, ODS is a unique chance for kids to experience the connections among living things and biological systems. Instead of learning these concepts from a book, students develop critical thinking skills by asking questions in the field then working together to investigate, measure and report their discoveries.	Curriculum	approved
241070 - SHS Homecoming Parade	Stayton High School	Sublimity	Fri, Oct 18, 2024	1:20pm - 2:15pm	32	4	Giving students the opportunity to watch the homecoming parade and participate in a high school activity that they will be able to take part in next year.	Curriculum	approved
241057 - ML 8th Grade Attending SHS Homecoming Parade	Stayton High School	Mari-Linn	Fri, Oct 18, 2024	1:00pm - 2:15pm	20	3	To attend SHS activities to prepare for next year	Curriculum	approved

240597 - Third Grade Silver Falls State Park Field Trip	Silver Falls State Park 20024 Silver Falls Hwy SE, Silverton	Stayton Elementary	Wed, Oct 16, 2024	8:30am - 2:00pm	46	12	This field trip connects to both our science life cycle standards and our social studies regions of Oregon standards.	Curriculum	approved
241655 - Health Occupations Vision Screening	Stayton Middle and Sublimity Elementary	Stayton High	Wed, Oct 16, 2024	7:30am - 12:30pm	5	2	Assisting with vision screening with middle and elementary schools	Curriculum	approved
241086 - 2nd Grade Sublimity Walking Field Trip	Sublimity Post office, Sublimity Fire Department, Sublimity Dental, K's Koffee, and PanezaNellie Breadstick Shoppe.	Sublimity	Thu, Oct 10, 2024	10:00am - 2:15pm	41	10	Students will be able to gain first-hand knowledge of the historical sites in their community and how community members work to support the area in which they live.	Curriculum	approved
240596 - Third Grade Silver Falls State Park	Silver Falls State Park 20024 Silver Falls Hwy SE, Silverton	Stayton Elementary	Wed, Oct 9, 2024	8:30am - 2:00pm	44	13	This trip connects to our science life cycles unit and our Regions of Oregon social studies unit.	Curriculum	approved
240690 - AVID12 to Oregon State	Oregon State University 660 SW 26th St; Corvallis	Stayton High	Wed, Oct 2, 2024	8:00am - 1:30pm	10	2	Opportunity knowledge for AVID Elective students applying to college	Curriculum	approved
240959 - FFA District Soils Competition		Stayton High	Wed, Oct 2, 2024	7:00am - 4:00pm	6	1	Learn about soil, water, and land management through a hands on competition where students explore and take samples from soil pits.	FFA	approved
240829 - Lyons City Hall	Lyons City Hall	Mari-Linn	Mon, Sep 30, 2024	12:15pm - 1:15pm	14	2	To support their learning about the government in our first Social Studies unit, we will interview the mayor of Lyons.	Curriculum	approved
240510 - FFA District Leadership Camp	449 5th St.	Stayton High	Sun, Sep 29, 2024, - Mon, Sep 30, 2024	9:00 am & 3:00pm	7	1	Applied leadership development though peer collaboration	Curriculum	approved
240215 - Salmon Watch Day 2	Lyons	Stayton High	Wed, Sep 25, 2024	8:15am - 1:30pm	60	4	This trip will provide all juniors in biology classes at Stayton High school with a field trip that directly connects to our biology curriculum in our ecology unit. It is rare for high school students to get the opportunity to attend science field learning and this is an incredible opportunity for them. Each day one of the biology teachers will attend the trip along with other adult volunteers.	Curriculum	approved

240213 - Salmon Watch Day 1	Packsaddle County Park 34519 N Santiam Hwy. Gates	Stayton High	Tue, Sep 24, 2024	8:15am - 1:45pm	60	4	see above	Curriculum	approved
239552 - SMS Outdoor School - Students	Camp Tadmor 43943 McDowell Creek Dr, Lebanon	Stayton Middle	Mon, Sep 23, 2024 - Fri, Sep 27, 2024	9:00am & 2:15pm	95	5	Develop an understanding of, and an appreciation for, their natural environment and will acquire desirable attitudes concerning the conservation of natural and human resources. First hand experiences with the interrelationships and adaptations found in nature, the dynamics of energy, cycles and systems of change, and people's dependency and responsibility to the environment.	Curriculum	approved
240625 - SMS Outdoor School Day Trip Bus	Camp Tadmor 43943 McDowell Creek Dr, Lebanon	Stayton Middle	Mon, Sep 23, 2024 - Thu, Sep 26, 2024	9:00am & 2:15pm	8	5	See above for objective. This trip for students attending ODS during the days only.	Curriculum	approved
239554 - SMS Outdoor School Counselors	Camp Tadmor 43943 McDowell Creek Dr, Lebanon	Stayton Middle	Mon, Sep 23, 2024 - Fri, Sep 27, 2024	2:30pm & 3:00pm	25	2	High schools counselors who will be supervising and supports middle school students in their learning experiences	Curriculum	approved

January NSSD Enrollment Totals												
School Name	Grade	Jun '24	Sept '24	Oct '24	Nov '24	Dec '24	Jan '25	Feb '25	Mar '25	Apr '25	May '25	Jun '25
MARI-LINN	KG	13	13	13	13	13	13					
MARI-LINN	1	18	14	14	14	14	14					
MARI-LINN	2	24	18	18	18	18	18					
MARI-LINN	3	17	24	25	25	25	23					
MARI-LINN	4	14	19	19	18	18	18					
MARI-LINN	5	21	14	16	17	17	17					
MARI-LINN	6	15	20	20	20	20	20					
MARI-LINN	7	18	14	14	14	15	16					
MARI-LINN	8	19	20	20	20	20	20					
MARI-LINN	ALL	159	156	159	159	160	159	0	0	0	0	0
SUBLIMITY	KG	30	30	29	29	29	31					
SUBLIMITY	1	34	35	36	36	36	36					
SUBLIMITY	2	37	41	41	41	41	41					
SUBLIMITY	3	33	48	46	46	46	45					
SUBLIMITY	4	52	34	34	34	33	34					
SUBLIMITY	5	35	58	59	59	59	59					
SUBLIMITY	6	49	34	35	35	35	37					
SUBLIMITY	7	33	53	54	51	50	51					
SUBLIMITY	8	48	32	32	32	31	31					
SUBLIMITY	ALL	351	365	366	363	360	365	0	0	0	0	0
OA-VIRTUAL ACADEMY	KG	0	0	1	0	0	0					
OA-VIRTUAL ACADEMY	1	1	0	0	0	0	0					
OA-VIRTUAL ACADEMY	2	0	1	1	1	1	1					
OA-VIRTUAL ACADEMY	3	0	1	0	0	0	0					
OA-VIRTUAL ACADEMY	4	1	0	1	2	1	1					
OA-VIRTUAL ACADEMY	5	2	3	2	2	2	2					
OA-VIRTUAL ACADEMY	6	1	1	1	2	2	3					
OA-VIRTUAL ACADEMY	7	3	3	2	2	2	2					
OA-VIRTUAL ACADEMY	8	8	3	4	3	3	3					
OA-VIRTUAL ACADEMY	9	14	6	5	8	8	8					
OA-VIRTUAL ACADEMY	10	20	6	10	12	9	10					
OA-VIRTUAL ACADEMY	11	14	14	14	14	14	13					
OA-VIRTUAL ACADEMY	12	13	12	14	15	12	11					
OA-VIRTUAL ACADEMY	ALL	76	50	55	61	54	54	0	0	0	0	0

School Name	Grade	Jun '24	Sept '24	Oct '24	Nov '24	Dec '24	Jan '25	Feb '25	Mar '25	Apr '25	May '25	Jun '25
STAYTON ELEMENTARY	PreK	30	27	29	30	30	30					
STAYTON ELEMENTARY	KG	69	88	91	91	90	86					
STAYTON ELEMENTARY	1	71	74	75	74	74	75					
STAYTON ELEMENTARY	2	88	74	78	78	76	75					
STAYTON ELEMENTARY	3	97	91	92	91	92	90					
STAYTON ELEMENTARY	ALL	325	327	336	334	332	326	0	0	0	0	0
STAYTON INTERMEDIATE	4	81	94	93	92	90	91					
STAYTON INTERMEDIATE	5	87	86	87	87	87	88					
STAYTON MIDDLE	6	96	102	102	100	99	97					
STAYTON MIDDLE	7	93	103	105	105	104	99					
STAYTON MIDDLE	8	76	101	99	100	100	98					
SIS/SMS TOTAL	ALL	433	486	486	484	480	473	0	0	0	0	0
OA-LOCUST ST ACADEMY	9	2	0	0	0	0	0					
OA-LOCUST ST ACADEMY	10	9	2	1	0	0	0					
OA-LOCUST ST ACADEMY	11	17	16	13	13	14	14					
OA-LOCUST ST ACADEMY	12	7	30	20	19	21	22					
OA-GED				13	15	15	19					
OA-LSA & GED	ALL	36	48	47	47	50	55	0	0	0	0	0
STAYTON HIGH	9	172	157	157	155	155	156					
STAYTON HIGH	10	165	191	183	182	181	180					
STAYTON HIGH	11	137	163	169	167	165	166					
STAYTON HIGH	12	111	140	138	138	135	135					
Early College (off campus)		16	13	17	17	17	17					
Transitions (post-grad SPED)		5	5	4	5	5	4					
STAYTON HIGH	ALL	601	669	668	664	658	658	0	0	0	0	0
NSSD Total (w/o PreK)	TOTAL	*1986	2101	2117	2112	2094	2090	0	0	0	0	0
NSSD Total (w/ PreK)		*2016	2128	2146	2142	2124	2120					
# Registered w/ WESD to homeschool		111	111	96	103	105	105					
# Enrolled in Virtual Charter Schools		81	80	81	80	79	82					
3% of total NSSD student population= 78.9 ~ This is the number of students that can be enrolled in virtual charter schools before the cap is reached and students will no longer be released by NSSD												
Notes												

NSSD receives Preschool Promise Grant monies for preschool grades and does not receive state funding as it does for grades K-12 so they are not included in the total.

*slightly lower than the average enrollment due to students finishing school prior to the June report date in Options Academy



North Santiam School District
BOARD OF DIRECTORS

SCHOOL YEAR ANNUAL AGENDA ITEMS CALENDAR

Updated 4/2024

These agenda items typically occur every month so have not been repeated below:

1. Spotlight/Recognition/Awards (*may not occur every month*)
2. Reports:
 - ASB Report-ASB President or designee
 - Superintendent's Report
 - Business Director's Report
 - Teaching & Learning Report
 - Licensed Union Rep. Report
 - City Council Liaison Reports
 - Informational Reports including: field trips, enrollment & upcoming events
3. Consent Agenda: Approval of Meeting Minutes & Licensed Staff Changes
4. First and/or second readings of updates to NSSD board policies
5. Board Reflections/Announcements

These items will appear as needed but do not happen at the same time every year:

1. Long Range Facility Master Planning Committee/Bond Planning
2. OSBA (in-house) training or other group learning opportunities
3. Budget Appropriations/Funding Resolutions
4. Curriculum Adoptions

July

According to [ORS 255.335](#), each district board shall hold a regular organizational meeting following the regular district election and not later than the last day of July of that year.

According to [ORS 332.040](#), No later than at the next regular meeting following July 1, the district school board shall meet and organize by electing a chairperson and a vice chairperson from its members.

During election years when there are no newly elected board members, items 2-6 may be approved in June if the Board chooses to hold a work session in July (no business items) or skip the July meeting all together. During election years when new members are seated, the organizational meeting will occur in July. During non-election years, the meeting can occur in July or August (7/31 deadline does not apply so items don't need to be approved in June)

Traditional Location: Santiam Room

Annual Agenda Items:

1. Oath of office for newly elected members
2. Approve Board Goal Strategies for upcoming year (done annually)
3. (Next Applicable in 2023) Approve Board/District Goals – every three years
4. Supt. Evaluation Document Approval
5. Approval of Board Operating Protocol
6. Board members choose their “buddy school”
7. Annual Organizational Agenda Items (list copied from OSBA website)
(in an election year, the Annual Organizational Items must be approved before July 31)

- Elect chair and vice-chair (incumbent chair presides until a successor is elected). No member of the Board may serve as chair more than two years in succession unless the Board approves an extension of this period by a motion in June.
- Designate the following positions:
 - Chief administrative officer (the superintendent) as school district clerk or another individual, if there is no chief administrative officer. (ORS 332.515)
 - Business manager or deputy clerk, or both.
 - Custodian of funds who will sign checks or, if the school board so authorizes, utilize a facsimile signature for that purpose. (ORS 328.441, 328.445)
 - Budget officer, who shall prepare or supervise preparation of the budget document under the direction of the executive officer. (ORS 294.331)
 - Financial auditors for the school year, who may be contracted for through the administrative office of the county in which the administrative office of the school district is located. (ORS 328.465, 327.137, 297.405)
 - Legal counsel.
 - Civil Rights Coordinator
- Designate the fidelity-bond amounts for those authorized to handle district funds and ensure they are bonded by a surety company authorized in Oregon. (ORS 332.525)
- Designate the Board as the Local Public Contract Review Board as per policy DJC
- Approve contracts for payment (ORS 332.075(2-3) (e.g. transportation contract, contracts related to bond projects)
- Establish depository(ies) for school funds. (ORS 328.441, 294.805-294.895)
- Establish dates, time and place of regular monthly board meetings.
- Appoint members of standing committees
- Appoint board member to participate on the district negotiation team (as board representative)

Other annual reports or approvals as require by law or per NSSD policy/practice

- Receive English Learners In Oregon Annual Report (distributed by ODE in June)
- Approve list of low-impact pesticides for use according to the integrated pest management plan ORS 634.705 (5)
- Approve Excise Tax annual adjustment for the upcoming school year
- Approve list of third-party alternative education programs

Other Activities/Events

- SummerFest (last Saturday in July)

August

Traditional Location: Santiam Room

Regular Session Annual Agenda Items:

1. Projected Student Enrollment

2. Oaths of Office of newly re-elected members, including any student representatives (if not done in July)

Other Activities/Events

- Leadership Team Goal Workshop (2nd week in August)
- OSBA Annual Conference (Salem)
- Safe Schools Training on Mandatory Reporting (online)
- Lyons Fire Dept Car Show
- Welcome Back to School-Staff (last week in August)
- Back to School Open Houses (see school calendars for dates)

September

Traditional Location: Santiam Room

Annual Agenda Items:

1. Possible nominations for NSSD board member wishing to run for an OSBA board position
2. OSES (Oregon Statewide Educator Survey) Survey Results

Other Activities/Events

- Safe Schools Training on Mandatory Reporting-due to be completed this month
- **National School-Related/Staff Appreciation Days This Month-** I.T. Professionals Day, Arts in Education Week

October

Traditional Location: Santiam Room

Annual Agenda Items:

1. Stayton Booster Club Report (projects, membership, etc.) - Club President (may vary depending on status of current projects)
2. Division 22 Report- Director of Teaching & Learning
3. Professional Development Report – Director of Teaching & Learning or designee
4. Previous Stayton High school year data
 - a. Graduation/Completer rates
 - b. On-Track to Graduate rates for upcoming 10-12 graders
 - c. College Credits Earned
 - d. CTE Enrollment (demographics if possible)
 - e. Percentage of Students Involved in Co-Curricular Activities
 - f. Percentage of Students Involved in Activities/Clubs with Service

Other Activities

- State-Wide Licensed In-Service Day

- OSBA Regional Meetings
- **National School-Related/Staff Appreciation Days This Month**-Custodial Workers, School Bus Safety Week, Farm to School Month, Walk to School Day, Coaches Day, School Lunch Week, Red Ribbon Week, Bullying Prevention Month, School Principal Month

November

Traditional Location: Santiam Room

Annual Agenda Items:

1. Exit Interview Survey Results (Oct or Nov)- Director of Human Resources
2. OSBA Elections
3. Master Facilities Plan Review and Revisions—Director of Facilities
4. State/District Report Cards-Director of Teaching & Learning (Nov or Dec)
5. TAG Program Report
 - a. Number of Student Identified and the screening process
 - b. Supports/Programs offered

Other Activities/Events

- OSBA Annual Conference (Portland)
- **National School-Related/Staff Appreciation Days This Month**-School Psychologist Week, School Resource Officer Day, Education Support Professionals Day, Substitute Educators Day

December

Traditional Location: Santiam Room

Annual Agenda Items:

1. School Spotlight – Options Academy
2. District-wide AVID Report – District AVID Coordinator
3. Special Education Report - Director of Special Services
 - a. Must include the Abbreviated School Day Notice & Acknowledgement (see ISST)
4. Integrated Guidance Annual Report-Director of Teaching & Learning
5. Superintendent’s Goals/Evaluation Check-in (Exec. Session)

Board Secretary Tasks:

1. Distribute copies of NSSD audit report to board members so they can review before the January meeting.

Other Activities/Events

National School-Related/Staff Appreciation Days This Month- Special Education Day,

January

Traditional Location: Stayton Middle School

Annual Agenda Items:

1. Board Appreciation Month-Staff/Schools
2. School Spotlight-School Admin
3. WESD Local Service Plan Approval (every 2 years, next due 2025)-Superintendent
4. Audit Review- Director of Business & Fiscal Services (may be joined by rep. from auditing firm)
5. School Board Student Representative Recruitment Strategies
6. Annual report of all pesticide applications from the previous year-IPM Program Coord

Other Activities/Events

- Classified In-Service Day

Board Secretary Tasks:

- File notice of district board election, next due 2025 ([see Marion Co Calendar for deadline](#))
- Provide filing information to anyone seeking election/re-election (next due 2025)

February

Traditional Location: Stayton Elementary School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Proclamation for Classified Appreciation Week (occurs in March)
3. Integrated Guidance Application Review
4. Approval of Budget Committee Members and Calendar- Director of Business & Fiscal Services
5. Superintendent's Goals/Evaluation Check-in

Other Activities/Events

- Board members complete annual superintendent evaluation forms
- Licensed In-Service Day
- Stayton Sublimity Chamber of Commerce Awards Banquet (schedule may vary)
- Booster Club Annual Auction
- **National School-Related/Staff Appreciation Days This Month**-School Bus Driver Appreciation Day

Board Secretary Tasks:

- Notify Budget Committee of approved meeting dates

March

***Prior to March meeting, the individual scores from the Supt Eval must be compiled so they can be reviewed during the meeting* - Board Volunteer or Board Secretary**

Meeting #1 Traditional Location: District Office/Santiam Room

Special Session: (first Thursday in March)

1. Renewal of Contracts (Licensed/Administrative)

Meeting #2 Traditional Location: Mari-Linn School

Regular Session Annual Agenda Items:

1. School Spotlight-School Admin
2. School Calendar Adoption
3. Review Consolidated Scores on the annual Superintendent Evaluation (Board only/Exec session)
4. Approve Board Chair & Vice-Chair (or designees) to negotiate contract extension on behalf of whole board.

Board Secretary Tasks:

- Provide Reminder of Board Elections Filing Due Date (if applicable)
- **National School-Related/Staff Appreciation Days This Month**-Music in our Schools Month and Classified School Employee's Week

After March Meeting

The Board Chair and Vice Chair (or designee) review Salary/Benefits comparisons with the Director of Human Resources. Then they review the compiled scores/comments from the evaluation with Superintendent and negotiate the extension of the contract prior to April meeting.

April

Traditional Location: Sublimity School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Adopt resolution for Teacher Appreciation Week (first week of May)
3. Review Board Goal Strategies/Schedule work session (if needed) to revise in order to be adopted in July
4. (Next Applicable 2026) Review Board/District Goals and schedule work session (if needed) to revise in order to be adopted in July.
5. Review Supt. Evaluation as a group with the Superintendent (Board only/Exec Session)
6. Approve contract extension of Superintendent

Board Secretary Tasks

- Coordinate with current student board representative and SHS admin to announce the student representative position opening for the upcoming school year. Applications should be submitted to the principal by June 1st.
- **National School-Related/Staff Appreciation Days This Month-** School Library Month, Administrative Professional Day

May

NSSD Budget Committee traditionally meets in the second week of May

Traditional Location: Stayton High School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Student awards @ SHS-Valedictorian, Salutatorian, Future First Citizen
3. Board Awards – Santiam, Jack Adams, Community Partner, Eagle Award (as recommended by the Community Engagement Committee)
4. WESD Local Service Plan List of Services Taken-Supt or Director of Business & Fiscal Services
5. Establish the number of student transfer requests into the District for coming year
6. Review results of annual parent survey (if available)

Board Secretary Tasks

- Coordinate with current student board representative and SHS admin to collect student representative applications for the upcoming school year. Applications should be submitted to the principal by June 1st.
- **National School-Related/Staff Appreciation Days This Month-**Teacher Appreciation Week, Principal’s Day, School Lunch Hero Day, School Nurse Day, Speech Pathologists Day

June

Traditional Location: Santiam Room

Special Session/Budget Hearing (prior to Regular Session):

Review of Budget Documents/Resolutions: Director of Business & Fiscal Services

Regular Session Annual Agenda Items:

1. Resolutions to adopt budget- Director of Business & Fiscal Services
2. Professional Development Report – Director of Teaching & Learning
3. Annual Restraint & Seclusion Report – Director of Special Programs
4. Acknowledge student reps. for service on the board
5. Select student representative to the school board for following year (June-Aug)