



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](#)

NSSD Board of Directors Regular Session
Thursday, January 15, 2026 ~ 6:00 PM
Stayton Middle School Cafeteria, 1021 Shaff Road, Stayton, OR 97383
<https://youtube.com/live/XuBI88KmdUI?feature=share>

1. CALL REGULAR SESSION TO ORDER

6:00 pm (times for agenda items are estimated)

2. AGENDA APPROVAL

Changes to the agenda after posting on January 9, 2026 will be acknowledged:

Added Agenda Item-

***20- Executive Session**

Revised Agenda Item-

***8.0-Financial Board Report Dec 2025 REVISED**

RECOMMENDED MOTION-AGENDA APPROVAL

I move that the Board approve the agenda as modified.

3. APPROVAL OF MEETING MINUTES

RECOMMENDED MOTION-MINUTES APPROVAL

I move that the Board approve the December 18, 2025 meeting minutes as [presented] [modified].

12.18.25 minutes-DRAFT

14. SPOTLIGHT

6:05 pm

4.1. School Board Appreciation Month

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
Brunk Conley - serving since 2025
Student Reps- Amalia Bell and Rylie Worcester

4.2. Stayton Intermediate/Middle School

SIMS School Board Spotlight 2026

12

12

5. STUDENT BUSINESS: Rylie Worcester/Amalia Bell

23

6:40 pm

ASB School Board Presentation Jan 26

23

6. CITY COUNCIL LIAISON REPORTS:

6:50 pm

This standing agenda item is for reports from the Stayton, Sublimity and Lyons City Council Liaisons.

7. SPECIAL PROGRAMS REPORT: Melissa Glover

36

7:00 pm

January 2026 Board Report (Special Programs)

36

8. BUSINESS & FISCAL SERVICES REPORT: Rhonda Allen

40

7:15 pm

Financial Board Report Dec2025 REVISED

40

Financial Report PPT - December 2025

50

8.1. 2024-25 Audit Review

62

NORTH SANTIAM SCHOOL DISTRICT AUDITED FINANCIALS 0630202

62

5

NORTH SANTIAM SCHOOL DISTRICT BOARD REPORT 06302025

160

8.2. Declaration of Budget Committee Openings

185

Per Policy DBEA, the Board will announce any Budget Committee vacancies resulting from members unable to complete their appointed terms. Applications to fill these positions for the remainder of the term will be accepted starting the following day, and the Board will appoint new members at the next regularly scheduled meeting.

RECOMMENDED MOTION-BUDGET COMMITTEE VACANCIES

I move that the Board declares NSSD Budget Committee Positions #8, #9, #10, and #11 open, to be filled by appointment for the remainder of the term (6/27).

2 2026.27 Budget Committee Members

185

2026-27 NSSD Budget Committee Appointment Application - Google Forms

186

9. SUPERINTENDENT'S REPORT: Lee W. Loving

7:30 pm

10. LICENSED/CLASSIFIED UNION REPORTS: Union Reps.

7:40 pm

11. PUBLIC COMMENT

7:45 pm

12. RECESS

8:05 pm

13. POLICY UPDATES

8:10 pm

13.1. IKF-Graduation Requirements/Second Reading **190**
The Board will review the recommended revisions to policy IKF- Graduation Requirements.

RECOMMENDED MOTION-GRADUATION REQUIREMENTS
I move that the Board approve policy IKF as [presented] [modified].

Revised - IKF -Grad Requirements revised 12.25 190
DRAFT - NSSD Diploma Options for 2027 & beyond 200

13.2. Review of JFCEB- Personal Electronic Devices **202**
JFCEB -Personal Electronic Devices 08.21.25 202

13.3. First Readings **204**
The following policies are submitted for a first reading. They will be presented for a second reading and possible approval at the next meeting.

GAB- Job Descriptions
GBED- Medical Exams and Drug Testing
GDA- Instructional Assistants (recommended for deletion)
GAB -Job Descriptions 01.15.26 204
GBED Medical Exams Drug Testing 01.15.26 206
GDA-(delete) Instructional Assistants 01.15.26 208

14. ADMINISTRATIVE REGULATION UPDATES **210**

8:40 pm

Supt. Loving will review changes to the following Administrative Regulations (AR's) which do not require board approval.

JFG-AR1-Student Searches (change is to last two pages only)
GBA-AR-Veterans' Preferences (recommended for deletion)
JFG-AR Student Searches 01.15.26 210
GBA-AR-(Delete) Veterans' Preference 01.15.26 218

3 15. OSBA RUNOFF ELECTION **220**

8:45 pm

POSSIBLE MOTION:OSBA RUN-OFF ELECTION

I move that the Board cast a vote for [Satyanarayana Chandragiri] [Karina Guzmán Ortiz] for OSBA Board of Directors Position #11 for the Marion region.

2025 OSBA Runoff Election Ballot

220

16. BOARD AWARD NAME CHANGE

8:50 pm

The Board will consider changing the name of the Jack Adams Award.

17. BOARD MEETING CALENDAR REVISION

9:00 pm

The Board will discuss changing the date of the June 2026 previously scheduled meeting.

POSSIBLE MOTION-MEETING DATE CHANGE

I move that the Board change the scheduled meeting date from June 18, 2026 to June 11, 2026.

18. BOARD REFLECTIONS/ANNOUNCEMENTS

9:05 pm

19. INFORMATION ONLY

9:15 pm

19.1. Pest Control Applications

222

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.

2026 Annual IPM Report

222

19.2. Field Trip Report

228

Jan 2026 Field Trip Report

228

19.3. Student Enrollment

235

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: 164

Sublimity: 398

Stayton Elementary: 314

Stayton Intermediate/Middle: 444

Stayton High: 619

Locust Street Academy: 46

Stayton Virtual Academy: 68

Total: 2053

Jan 2026 Enrollment Totals

235

19.4. Future Agenda Items

237

Agenda Items Annual Calendar rev 12.25

237

19.5. Upcoming Board Events & Activities

January 26, 2026: LRFMP Committee Meeting
6:00-8:30 pm ~ District Office/Santiam Room

February 6, 2026: Bonds, Ballots and Buildings Conference
Salem Convention Center (Supt. Loving, Alisha Oliver and Mike Wagner are registered to attend)

February 14, 2026: Booster Club Auction
Doors Open at 3:30 pm ~ Oregon Gardens, Silverton

February 19, 2026: Regular Session Board Meeting
6:00 pm ~ Stayton Elementary School Cafeteria

February 23, 2026: LRFMP Committee Meeting
6:00-8:30 pm ~ Sublimity School

March 5, 2026: Regular Session Board Meeting
6:00pm ~ District Office/Santiam Room

March 9, 2026: LRFMP Committee Meeting
6:00-8:30 pm ~ Stayton Schools

March 16, 2026: LRFMP Committee Meeting
6:00-8:30 pm ~ Mari-Linn School

March 19, 2026: Regular Session Board Meeting
6:00 pm ~ Sublimity Elementary Library

20. RECESS INTO EXECUTIVE SESSION PER ORS ORS 192.660(2)(i)

9:20 pm

The Board will meet in Executive Session per ORS 192.660(2)(i)-To review and evaluate the employment-related performance of the chief executive officer.

21. ADJOURN

EQUAL OPPORTUNITY EMPLOYER



North Santiam School District
1155 N 3rd Ave - Stayton, OR 97383
www.nssd29j.org

2025-26 Board of Directors

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Thursday, December 18, 2025 Regular Session
NSSD District Office/Santiam Room, 1155 N 3rd Ave, Stayton, OR 97383 ~ 6:00 PM
https://youtube.com/live/7TnI_YK7MpY?feature=share

MINUTES - DRAFT

1. CALL REGULAR SESSION TO ORDER

The Board Chair called the meeting to order at 6:00 pm. He noted that all board members were present, including both student representatives (Erin Cramer attended virtually). He then led everyone in the Pledge of Allegiance.

2. AGENDA APPROVAL

Changes to the agenda after posting on December 12, 2025 were acknowledged:

Revised Attachments-

14.2- policy IKF attachments

MOTION-AGENDA APPROVAL

Motion that the Board approve the agenda as modified.

Motion Made By: Alisha Oliver

Vote: 7-0, motion passed

3. CONSENT AGENDA

3.1. Action: *Approval of Meeting Minutes*

[11.20.25 minutes-DRAFT](#)

3.2. Action: Approval of New Hires

New Hires (Board Action Required)

Amiee Hampton: SUB/LRC

Resignations (Informational Only)

Lindsay Fenton: SUB/LRC

[Dec 2025 Licensed report](#)

3.3. 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

4. SPOTLIGHT: OPTIONS ACADEMY

Brad Emmert, Rachel Krieger, Stephanie Breitling and Jenni Gabriel were present to report on the programs provided under the Options Academy umbrella. These include Locust Street Academy (LSA), Stayton Virtual Academy (SVA) and a GED program. They were joined by some current and former students who shared how the LSA and SVA programs have allowed them to be successful. The presentation may be viewed at the link below:

[OA School Board Presentation 2025](#)

5. STUDENT BUSINESS: Rylie Worcester/Amalia Bell

Rylie and Amalia presented the monthly activities report that can be viewed at the link below:

[ASB School Board Presentation Dec 2025](#)

6. CITY COUNCIL LIAISON REPORTS:

Sublimity: appreciation for partnership with SHS students during the holiday tree lighting parade and acknowledgment of the SHS soccer team by Sublimity and Stayton city councils.

Lyons: the city continues to make some slight adjustments due to the street improvements from the Safe Routes to School grant.

7. BUSINESS & FISCAL SERVICES REPORT: Rhonda Allen

The statement included both actual revenues and expenditures from July 1, 2025, to November 30, 2025, and projections through June 30, 2026. The projected General Fund Ending Fund Balance is \$2,297,027 and the Contingency and Unappropriated Ending Fund Balance equal \$1,420,716. The report and presentation can be viewed at the links below.

The Board Chair left unexpectedly during this report due to flooding that was occurring at his property. The Vice-Chair presided over the remainder of the meeting.

[Board Financial Report_Nov2025](#)

[Financial Report PPT - November 2025](#)

7.1. 2026-27 Budget Calendar

Director Allen also presented the budget calendar for the upcoming year for board approval.

[Budget Calendar 2026-27](#)

MOTION-BUDGET CALENDAR

Motion that the Board approve the 2026-27 Budget Calendar as presented.

Motion Made By: Coral Ford

Vote: 6-0, motion passed (Mackenzie Strawn was no longer present)

8. TEACHING & LEARNING REPORT: Sophia Duerst

TAG (Talented And Gifted) Coordinator Sophia Duerst presented the annual TAG report. It can be viewed at the link below.

[TAG Board Report 2025](#)

9. SUPERINTENDENT'S REPORT: Lee W. Loving

The presentation slides can be viewed at this link: [2025-26 - Supt Board Meeting Report](#)

Key points included:

- Review of results district-wide from on-going efforts to increase the percentage of students who are “regular attenders” (in school at least 90% of the time). As of December, the regular attendance percentage across the district has increased by 6.65%.
- SB 141 adds three new reporting metrics starting in 2026-27:
 - K-2 Regular Attendance
 - 8th Grade Math
 - One additional statistic that is chosen from a list of five options by each school district. Supt. Loving asked for feedback from the Board regarding the options (academic growth, post-secondary readiness, career readiness, multilingual proficiency, & 5th gr Science) as administrators work to make the selection in the coming months.
- 2025-26 & 2026-27 Budgets - there are no plans for reductions for the ‘25-’26 school year. The budget process for 26-27 is just beginning and there are several factors such as official PERS rates, state school funding and the status of numerous federal grants that remain undetermined at this time.

10. LICENSED/CLASSIFIED UNION REPORTS: Union Reps.

There were no reports from union reps.

11. PUBLIC COMMENT

There was no comment from the public.

12. RECESS

The Board Vice-Chair called for a recess from 7:52-7:57 pm.

13. DETROIT DRAW DOWN LETTER REVIEW

Supt. Loving noted that he had previously provided a copy of the letter for the board to review and made a slight change based on a recommendation from Cora Ford regarding the unknown expenses for obtaining resources during a time when they will be likely highly sought after and difficult to obtain.

[DRAFT 2025 Detroit Lake Drawdown Letter](#)

MOTION-LETTER APPROVAL

Motion that the Board approve the Detroit Drawdown letter as modified.

Mike Wagner

Vote: 6-0, motion passed (Mackenzie Strawn was no longer present)

14. POLICY UPDATES

14.1. Second Reading of DJB-Petty Cash Accounts

MOTION-POLICY DJB

Motion that the board approve DJB as presented.

Motion Made By: Brunk Conley

Vote: 6-0, motion passed (Mackenzie Strawn was no longer present)

[DJB- Petty Cash Accounts 11.18.25](#)

14.2. Continuation of Review of IKF-Graduation Requirements

The Board discussed proposed updates to Board Policy IKF regarding graduation requirements. The primary focus was on simplifying diploma offerings, increasing the rigor of the Honors Diploma, and aligning with new state standards (Senate Bill 3). Board members requested cleaner visuals and longer time for discussion for the final/second reading of the policy in January but affirmed the recommendation to consolidate the diploma options for Stayton HS from five down to four, starting with the Class of 2027 in order to allow school staff to move forward with the scheduling process for the 2026-27 school year. (see motion below)

Standard-24 credits

Modified-24 credits

Extended-12 credits

Academic Honors-26 credits

There was additional discussion regarding the enhancement of rigor for the Academic Honors diploma. Since these changes would not be implemented until at least the 2027-28 school year, the discussion (and possible board action) will continue in the next meeting. Potential changes include:

- 4th Year of Core Science/Math: Students must complete a 4.0 credit sequence in either Math or Science (up from 3.0).
- World Language Requirement: Students must complete 2.0 credits of the same world language. This requirement will likely include a provision that allows students to earn the credits through demonstrated mastery (e.g., Seal of Biliteracy, STAMP testing) rather than mandatory "seat time."

Erin Cramer dropped from the meeting at approximately 8:35 pm due to technical issues.

MOTION-GRADUATION REQUIREMENTS

Motion that the Superintendent present language that reduces our current requirement of five diplomas to four diplomas for the next board meeting.

Motion Made By: Mike Wagner

Vote: 6-0, motion passed (unable to confirm Erin Cramer's vote)

[IKF -Grad Requirements revised 12.18.25](#)

[IKF -Grad Requirements,edited revised 12.18.25](#)

14.3. Review of LBEA/3% Cap Enforcement Expiration

The Board reviewed data regarding current interdistrict transfers into and out of the district and requests to enroll in virtual charters for the 2025-26 school year. They discussed whether to extend

the temporary suspension of the enforcement of the 3% cap and ultimately decided to extend it through the end of the current school year.

MOTION: 3% CAP EXTENSION

Motion that the Board direct the Superintendent to extend the suspension of the 3% cap enforcement through 6/30/26.

Motion Made By: Brunk Conley

Vote: 5-0, motion passed (Erin Cramer & Mackenzie Strawn were no longer present)

[LBEA-Resident Student Denial for Virtual Public Charter School Attendance](#)

15. [ADMINISTRATIVE REGULATION UPDATES](#)

Changes will be made to the version of **BCBA-AR2-Student Rep. to the Board Application Form** that is available in board policy (and in printed form) to align it with the online Google Form.

[BCBA-AR2 Student Rep to the Board Application 12.20.25](#)

16. [BOARD REFLECTIONS/ANNOUNCEMENTS](#)

Community/School Engagement Activities:

- Coral attended the SHS sports assembly
- Alisha attended SHS choir concert and a Chamber Biz Network

Board Reflections:

- Appreciation for the report from Options Academy students and staff
- Acknowledgment of attendance rate improvement
- Recognition of the detailed report from the Student Reps. as well as their regular contributions to discussions during board meetings.

Student Rep. Reflections:

- Appreciation for new administrators and the school culture they have been cultivating

17. [INFORMATION ONLY](#)

17.1. Field Trip Report:

[Dec 2025 Field Trip Report](#)

17.2. Student Enrollment:

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: 160

Sublimity: 397

Stayton Elementary: 316

Stayton Intermediate/Middle: 446

Stayton High: 622

Locust Street Academy: 40

Stayton Virtual Academy: 67

Total: 2048 (including Preschool Promise=2080)

[Dec 2025 Enrollment Totals](#)

17.3. Future Agenda Items:

[Agenda Items Annual Calendar rev 11.25](#)

- Cell Phone Policy review

17.4. Upcoming Board Events & Activities:

January 15, 2026: Regular Session Board Meeting
6:00 pm ~ Stayton Middle School Cafeteria

February 6, 2026: Bonds, Ballots and Buildings Conference
Salem Convention Center

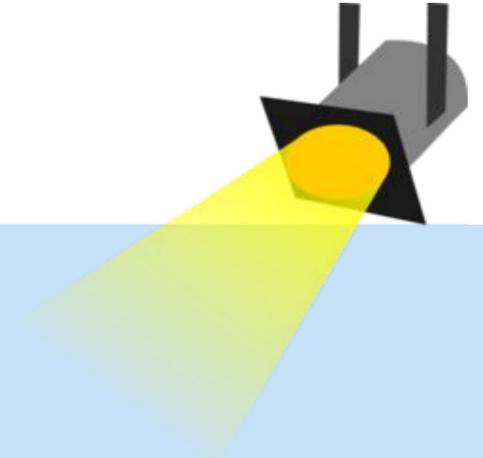
February 19, 2026: Regular Session Board Meeting
6:00 pm ~ Stayton Elementary School Cafeteria

18. ADJOURN

The Board Vice-Chair adjourned the meeting at 8:59 pm.

EQUAL OPPORTUNITY EMPLOYER

Culture. Relationships. Future Ready.



School Board Spotlight

Stayton Intermediate/Middle School
January 15, 2026

Culture. Relationships. Future Ready.

AGENDA



- Leadership Class



- Participation & Joy



- Snapshots & Celebrations



Strategic Themes and Focus Areas	Desired Outcomes	Metric Concepts
Thriving Communities <ul style="list-style-type: none"> • Collaborate and engage • Promote community service • Encourage civic engagement 	Increases in: <ul style="list-style-type: none"> • Student collaboration & engagement in communities. • Student community Service • Participation in student government elections. 	<ul style="list-style-type: none"> • Hours of community service • Annual participation in student elections.

Leadership Class

Vision	Week at a Glance	Coming Soon
<p>Sophia Dustin</p> <p>Lead, Lift, Inspire</p>	<p>Leila Rathman & Kaydence Kelly</p> <p>Week at a Glance</p> <ul style="list-style-type: none"> • Check-in • Lessons • Projects 	<p>Peyton Rodman</p> <p>Coming Soon</p> <ul style="list-style-type: none"> • Assemblies • Garden • SIS Buddies • Mini-lessons



<i>Strategic Themes and Focus Areas</i>	<i>Desired Outcomes</i>	<i>Metric Concepts</i>
Future Ready Students (Next-step readiness) <ul style="list-style-type: none"> • Work Skills • Career-connected learning • Social-Emotional readiness & resilience 	Increases in: <ul style="list-style-type: none"> • Student participation in activities. • Attendance & timely arrivals • Participation in career or college learning • Appropriate use of cell phones, etc. 	<ul style="list-style-type: none"> • Student attendance & timelines • Student participation in sports, co- and/or extra- curricular activities • College credits earned • Career Pathways

Participation & Joy- Initiatives

- ★ Interventions expanded
- ★ Wayfinder Wednesday
- ★ Recess Warriors
- ★ Public Celebration of Values
- ★ Colleagues Caught Crushing It - 147 submissions
- ★ Kind Kids - 250+ submissions



<i>Strategic Themes and Focus Areas</i>	<i>Desired Outcomes</i>	<i>Metric Concepts</i>
Future Ready Students (Next-step readiness) <ul style="list-style-type: none">• Work Skills• Career-connected learning• Social-Emotional readiness & resilience	Increases in: <ul style="list-style-type: none">• Student participation in activities.• Attendance & timely arrivals• Participation in career or college learning• Appropriate use of cell phones, etc.	<ul style="list-style-type: none">• Student attendance & timelines• Student participation in sports, co- and/or extra- curricular activities• College credits earned• Career Pathways

Participation & Joy- Stories

Mr. Olson

6th Grade Wayfinder & Caring Culture



Strategic Themes and Focus Areas	Desired Outcomes	Metric Concepts
Future Ready Students (Next-step readiness) <ul style="list-style-type: none"> • Work Skills • Career-connected learning • Social-Emotional readiness & resilience 	Increases in: <ul style="list-style-type: none"> • Student participation in activities. • Attendance & timely arrivals • Participation in career or college learning • Appropriate use of cell phones, etc. 	<ul style="list-style-type: none"> • Student attendance & timelines • Student participation in sports, co- and/or extra- curricular activities • College credits earned • Career Pathways

Participation & Joy- Stories

Mr. Smith

5th Grade Recess, Smash Brothers & Belonging





<i>Strategic Themes and Focus Areas</i>	<i>Desired Outcomes</i>	<i>Metric Concepts</i>
Future Ready Students (Next-step readiness) <ul style="list-style-type: none">• Work Skills• Career-connected learning• Social-Emotional readiness & resilience	Increases in: <ul style="list-style-type: none">• Student participation in activities.• Attendance & timely arrivals• Participation in career or college learning• Appropriate use of cell phones, etc.	<ul style="list-style-type: none">• Student attendance & timelines• Student participation in sports, co- and/or extra- curricular activities• College credits earned• Career Pathways

Participation & Joy- Stories

Mrs. Roth

Dance Team - Joy, Inclusion
& Community





Strategic Themes and Focus Areas	Desired Outcomes	Metric Concepts
Teaching and Learning <ul style="list-style-type: none"> Rigor Competency Tech Habits 	Increases in: <ul style="list-style-type: none"> Academically on-track Testing Participation 	<ul style="list-style-type: none"> Students academically on-track Participation in STAR assessments.

Snapshots & Celebrations

	REGULAR ATTENDERS (90% of school days)			
	SIS		SMS	
	24-25	25-26	24-25	25-26
Sept	82%	92%	76%	77%
October	77%	92%	70%	76%
November	71%	63%	70%	66%
December	70%	67%	66%	71%

- Certified staff every 6 weeks
- Classified staff every 8 weeks
- Individual student commitments
- Celebrations & Incentives



Strategic Themes and Focus Areas	Desired Outcomes	Metric Concepts
Teaching and Learning <ul style="list-style-type: none"> Rigor Competency Tech Habits 	Increases in: <ul style="list-style-type: none"> Academically on-track Testing Participation 	<ul style="list-style-type: none"> Students academically on-track Participation in STAR assessments.

Snapshots & Celebrations

We know attendance is foundational to **academic achievement & proficiency**

GROWTH-ACHIEVEMENT		
Students scores At or Above "Typical Growth"		
	MATH	ELA
2025 (Spring)	52%	69.9%
Current (est)	60.4%	76.9%

PROFICIENCY (State Benchmark- "At Grade Level")		
	MATH	ELA
2025 (Spring)	17.6%	39.1%
Current (est)	19.8%	45.8%

- STAR Data every 6 weeks (content teams and kid experts)
- Student Freckle practice is routine - grade level team commitments



<i>Strategic Themes and Focus Areas</i>	<i>Desired Outcomes</i>	<i>Metric Concepts</i>
Teaching and Learning <ul style="list-style-type: none"> • Rigor • Competency • Tech Habits 	Increases in: <ul style="list-style-type: none"> • Academically on-track • Testing Participation 	<ul style="list-style-type: none"> • Students academically on-track • Participation in STAR assessments.

Snapshots & Celebrations

We know attendance is foundational to **future readiness and success.**

Total # of Ds & Fs

	Nov. 22, 2024	Dec. 8, 2025	% decrease!
6th grade	83	31	62.7%
7th grade	52	20	61.5%
8th grade	117	57	51.2%

Detention

Jan. 2025	169 assignments
As of today	80 assignments
% Decrease	52.7%



<i>Strategic Themes and Focus Areas</i>	<i>Desired Outcomes</i>	<i>Metric Concepts</i>
Teaching and Learning <ul style="list-style-type: none">• Rigor• Competency• Tech Habits	Increases in: <ul style="list-style-type: none">• Academically on-track• Testing Participation	<ul style="list-style-type: none">• Students academically on-track• Participation in STAR assessments.

Snapshots & Celebrations





SHS Student Representative
January 2025 Report

Sports!

Cheer: Took **1ST PLACE** at the Tigard Takeover competition!

Wrestling: **Wednesday 1/7 Molalla Duals** Leo Michel, Tristen Ritchie, and Zach Brophy each earned quality wins against Molalla.

Swim: **Wednesday 1/14** swim had a meet at **Philomath**

Boys Basketball: **Tuesday 1/13** played at home VS. Estacada, **Stayton won 56-54!**

Girls Basketball: **Monday 1/12** played @ Springfield, lost 31-56. They played good though!

Upcoming Meets/Games

Cheer: Sweet Home Cheer Classic on **Saturday 1/17 @ 8 AM**

Wrestling: **Friday 1/16** Boys wrestle at Lebanon **@ 9 AM, and Senior Night @ 6 PM on Wednesday 1/28th**

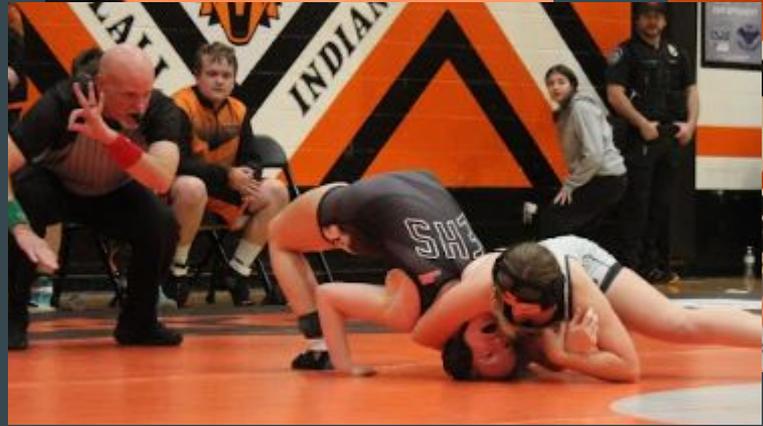
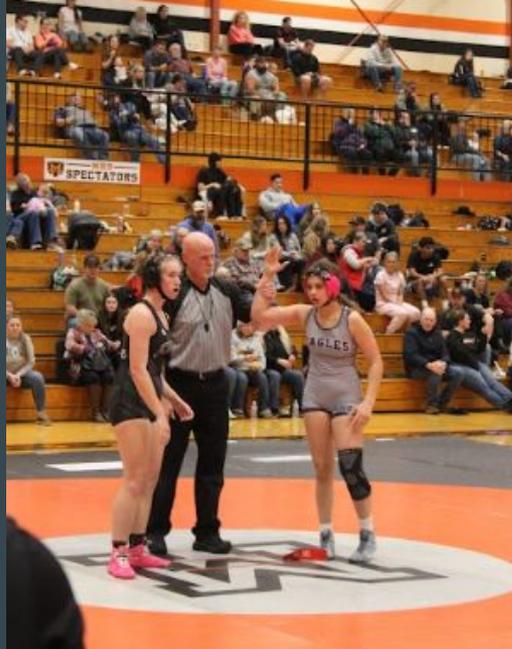
Swim: **Saturday 1/17 @ 9:30 AM**
Cascade/Stayton Senior Night (*Stayton Memorial Pool*)

Boys Basketball: **Friday 1/16 @ 6 pm** the boys are playing against Madras at Home

Girls Basketball: **Friday 1/16 @ 6 pm** the girls will be at Madras.



First place @ Tigard Takeover!





OSAA today

GIRLS BASKETBALL
COACHES POLLS

4A

AS OF JAN. 12

- 1  **STAYTON**
- 2  **BAKER**
- 3  **PHILOMATH**
- 4 **S** **SEASIDE**
- 5 **H** **HENLEY**
- 6  **MARIST CATHOLIC**
- 7  **TILLAMOOK**
- 8  **CASCADE**
- 9  **NORTH BEND**
- 10  **ST. HELENS**



Recaps/Misc.

Finals are next week, Wednesday and Thursday :(

ALL AVID Seniors have applied and been accepted to a 4 year university with...

- 70+ acceptances
- Combined total of \$1,123,149 in mainly merit based scholarships

STAR READING: 86% of my college writing class (29 students) scored a higher score on the STAR reading test since the last time they tested in September

Jacoby Cruz
Named
Stayton Area
Rotary Student
of the Month!
Congrats
Jacoby!



This award recognizes students who exemplify Rotary's motto of "Service Above Self" through their academic achievements, community involvement, and leadership.

AVID CLASS OF 2026

A display board for the AVID Class of 2026, featuring student names and their college application statuses. The board is decorated with blue and yellow paper.

Names and Application Statuses:

- Colton: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- JACOBY: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- ASHLEY: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- PAULINA: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- MARELI: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- OLIVIA: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- MYLIE: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- KARLY: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- RYLIE: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- DAMIAN: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- MELANIE: APPLIED, ACCEPTED, APPLIED, CASH MONEY
- LONDON: APPLIED, ACCEPTED, APPLIED, CASH MONEY

Each student's name is written in large, colorful letters. Below each name are several small cards or forms, each with a header indicating the application status: 'APPLIED', 'ACCEPTED', or 'CASH MONEY'. The cards contain various logos and text, likely representing the colleges to which the students have applied or been accepted.

ASB

- Winter Formal! - February 7th
- Class vs Class Basketball
- Wish Week Planning
- February 21st Leadership Conference

Stayton High ASB Presents:

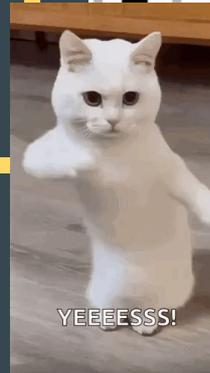
Midnight Pearls

A Black and White
Sadie Hawkins Formal

Date: Saturday, February 7th, 2026

Time: 7-9 PM

SHS Field House Gym



YEEESSS!

Club News



OHSET:

- First Meet is Feb 13-15th

Pokemon Club!

Skills USA:

- Pizza Party this week!
- After school they are making hearts out of horseshoes and flowers out of brass sheet metal for their Valentine's fundraiser

FBLA:

- ₃₂ Participating in regionals tomorrow!

Club News - FFA

- December was filled with successful fundraisers.
- Students held a December meeting, awarded scholarship jackets, and began planning the annual awards banquet and auction with FFA Alumni.
- Chapter officers are planning upcoming events and working to submit the Program of Activities to the state.
- Abbie, Stayton FFA's first District Officer, is working toward her State Degree and applying to be a State Officer.

- Helped at the Stayton Craft Bazaar,
- Participated in the Sublimity Light Parade
- Assisted at Winding Creek Ranch Mercantiles annual event
- Worked with Stayton Elementary through a Garden Buddies wreath project.

Spotlight: SHS Leadership Conference

On Feb. 21st our ASB will be hosting a leadership conference to local high schools!

Agenda:

- Opening Speaker
- Snack Break
- Breakout Rooms (Where schools have the opportunity to share and learn about other schools practices and ideas in student led workshops)
- Debrief
- Closing Assembly
- DANCE!!!



Thank you!

Questions?



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

January 15, 2026

TO: North Santiam SD Board of Directors
FROM: Melissa Glover, Director of Special Programs
RE: Special Education Child Count Report, High Cost Disability

Special Education Child Count (SECC)

The December SECC is an unduplicated count of all children with disabilities, from birth through 21, who, on December 1st of the year, are receiving special education and related services through an IEP or IFSP. The SECC serves three purposes:

1. **Reporting:** Reporting to the US Department of Education to comply with the Individuals with Disabilities Education Act (IDEA)
2. **Fiscal:** The December SECC determines the number of eligible students who generate the State School Fund Special Education Weight.
3. **Statistical:** Used for At-A-Glance Special Education Profiles, Systemic Monitoring, and various other needs as they arise.

Our SECC Data (below) was submitted to the Oregon Department of Education and is currently in the review and validation process. If there are any adjustments following the validation period, I will provide you with an updated version of this information.

- **December 1, 2025:** 399 Students
- **December 1, 2024:** 387 Students
- **December 1, 2023:** 341 Students
- **December 1, 2022:** 337 Students

SECC By Enrollment Type

**Numbers under 10 are suppressed to protect student identification*

	2023-24	2024-25	2025-26
Home-Schooled	*	*	*
Homeless	*	*	*
Inter-District Transfer	15 (4%)	19 (5%)	20 (5%)
Normal Enrollment	304 (89%)	343 (89%)	364 (91%)
Other	*	*	*
Private School	19 (6%)	19 (5%)	10 (3%)



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

Total	341 (100%)	387 (100%)	399 (100%)
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2024-25 SECC By Federal Placement Code

**Numbers under 10 are suppressed to protect student identification*

	2023-24	2024-25	2025-26
80% or more in general education	238 (70%)	271 (70%)	287 (72%)
40%-79% in general education	19 (6%)	36 (9%)	48 (12%)
Less than 40% in general education	64 (19%)	60 (16%)	49 (12%)
Homeschooled	*	*	*
Homebound	*	*	*
Private School	19 (6%)	19 (5%)	10 (3%)
Total	341 (100%)	387 (100%)	399 (100%)

2024-25 SECC By Primary Disability

**Numbers under 10 are suppressed to protect student identification*

	2023-24	2024-25	2025-26
Autism Spectrum Disorder	40 (12%)	46 (12%)	56 (14%)
Deaf/Hard of Hearing	*	*	*
Developmental Delay (3-9yr)	12 (4%)	12 (3%)	15 (4%)
Emotional Behavior Disability	25 (7%)	26 (7%)	22 (6%)
Intellectual Disability	18 (5%)	19 (5%)	13 (3%)
Orthopedic Impairment	*	*	*
Other Health Impairment	64 (19%)	79 (20%)	65 (16%)
Specific Learning	113 (33%)	126 (33%)	139 (35%)



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

Disability			
Speech/Language Impairment	59 (17%)	65 (17%)	76 (19%)
Traumatic Brain Injury	*	*	*
Visual Impairment	*	*	*
Total	341 (100%)	387 (100%)	399 (100%)

Special Education High Cost Disability

The High Cost Disabilities Grant goes beyond the IEP Cap and IEP 11% waiver weights. Districts can apply for additional funds for individual students that have more than \$30,000 a year in special education expenditures. The Grant is currently \$55 Million each year where initial reimbursement is based on estimates from the estimate of membership and revenue data collection. The grant is then reconciled the following year by districts submitting individual student and eligible expenditures in the High Cost Disability grant data collection. Any eligible reimbursements will be prorated depending on availability of funds. Payment amounts may be found on the [K-12 School Funding Information](#) page.

HCD In Practice

1. Each January, NSSD submits to ODE an *estimate* of the total expenses anticipated for students with IEPs costing more than \$30,000/year to educate.
2. In May, ODE provides preliminary payments to each district based on these estimates, but at no more than \$55 million total across all districts. Estimates are typically more than \$55 Million in total, so ODE prorates the payment.
3. The following March, NSSD submits actual costs for the previous school year to ODE.
4. In May, ODE reconciles the payout from the previous year to the actuals submitted in March.
 - a. Once all districts submit actuals, the prorated rate is likely to change.
 - b. If the estimated payout was too high, the district pays it back
 - c. If the estimated payout was too low, ODE will reconcile with additional payment



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

HCD State and District Financial Data (Detailed)

State Reimbursement Rates, Estimated vs Actual

	Estimated Rate	Actual Reimbursed
23-24	\$0.49 to the dollar	\$0.32 to the dollar
22-23	\$0.59 to the dollar	\$0.41 to the dollar
21-22	\$0.70 to the dollar	\$0.50 to the dollar
20-21	\$0.71 to the dollar	\$0.58 to the dollar

State Estimates vs Actuals

	Estimated Allowable	Actual Allowed	Actual Costs
19-20	\$82,031,879.00	\$101,983,081.00	\$260,743,081.00
20-21	\$77,927,582.00	\$94,437,427.00	\$242,097,427.00
21-22	\$78,147,517.00	\$110,759,252.00	\$262,229,252.00
22-23	\$93,791,884.00	\$134,942,908.00	\$298,202,908.00
23-24	\$111,290,015.00	\$170,733,077.00	\$356,523,077.00
24-25	\$141,432,473.00		

NSSD Estimates vs Actuals

ESTIMATES						ACTUALS					
	Est. Students	Estimate Amount Over \$30k (Per Student)	Estimated Amount Over \$30k (Total)	Estimated Rate	Preliminary Payment May	Actual Students	Actual Expenses	Amount Allowable for Reimbursement	Actual Rate	Total Payment	Difference Paid Out the following May
22-23	5	\$10,000	\$50,000	\$0.59	\$29,320.23	15	\$711,470.00	\$261,470.00	\$0.41	\$106,569.88	\$77,249.65
23-24	10	\$40,000	\$400,000	\$0.49	\$197,682.71	23	\$1,085,489.00	\$395,489.00	\$0.32	\$127,402.93	-\$70,279.78
24-25	8	\$15,000.00	\$120,000.00	\$0.39	\$46,870.80	<i>To be submitted March 2026</i>					



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

MEMORANDUM

TO: North Santiam SD Board of Directors

FROM: Rhonda Allen, Director of Business and Fiscal Services

DATE: January 7, 2026

SUBJECT: December 31, 2025, Financial Statements

Attached for your review are the financial statements for the 2025-26 fiscal year, covering the period through December 31, 2025.

Key Highlights:

- **General Fund:** The statements include both actual revenues and expenditures from July 1, 2025, to December 31, 2025, and projections through June 30, 2026.
 - The projected General Fund Ending Fund Balance is \$2,441,227.
 - Contingency and Unappropriated Ending Fund Balance equal \$1,420,716.
- **Investments:** The district's investments, held in the Local Government Investment Pool, total \$23,148,345 and yielded a return of 4.25% through December 31, 2025.

The financial packet includes the following statements:

- 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 Fiscal Year
- Grant Funds and Special Revenue Funds
- District Donations

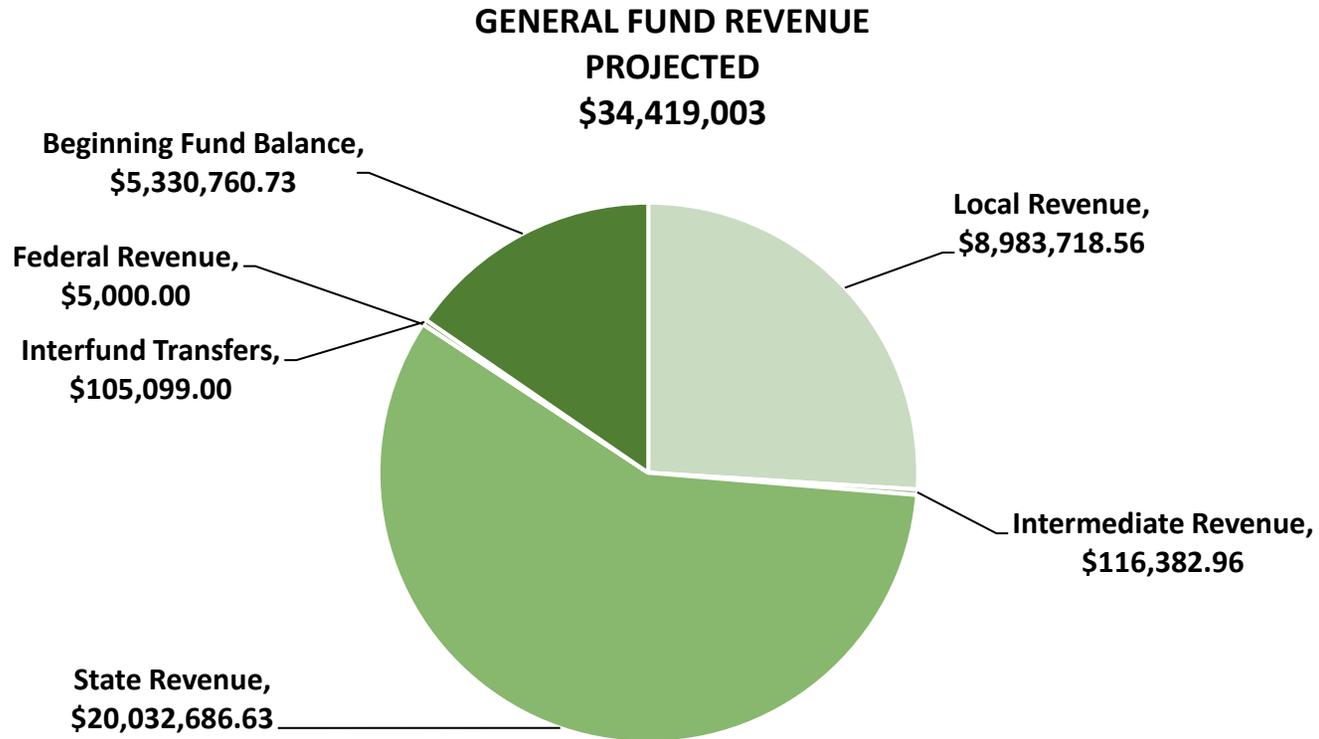
Please let me know if you have any questions or concerns regarding these statements.

GENERAL FUND
 STATEMENT OF BUDGET REVENUE VS. ACTUAL

	2025-26 Budget	Actual YTD Rev. 12/31/2025	Projected Revenue 6/30/2026	Total Estimated 2025-26
1000 Revenue From Local Sources				
1111 Current Year's Taxes	7,908,600	7,506,664	400,000	7,906,664
1112 Prior Year's Taxes	141,225	69,052	69,349	138,401
1114 Payments in Lieu of Property Taxes	20,175	-	-	-
1510 Interest on Investments	500,000	401,108	350,000	751,108
1700 Fees	23,500	13,592	8,733	22,325
1910 Rentals	8,000	4,300	3,700	8,000
1960 Recovery of Prior Year Funds	-	2,537	-	2,537
1980 Fees Charged to Grants	140,000	-	140,000	140,000
1990 Miscellaneous	5,000	14,685	-	14,685
Total Revenue From Local Sources	\$ 8,746,500	8,011,937	971,781	8,983,719
2000 Revenue from Intermediate Sources				
2101 County School Funds	19,500	-	19,500	19,500
2102 General Education Service District Funds	97,000	24,607	72,393	97,000
2199 Other Intermediate Sources	-	(2,095)	-	(2,095)
2800 Revenue in Lieu of Taxes	-	1,978	-	1,978
Total Revenue from Intermediate Sources	\$ 116,500	24,490	91,893	116,383
3000 Revenue From State Sources				
3101 State School Fund—General Support	19,555,653	11,435,821	8,158,916	19,594,737
3103 Common School Fund	290,645	-	298,450	298,450
3104 State Managed County Timber	100,000	-	19,500	19,500
3107 State School Fund High Cost Disability	175,000	-	120,000	120,000
Total Revenue From State Sources	\$ 20,121,298	11,435,821	8,596,866	20,032,687
4000 Revenue From Federal Sources				
4801 Federal Forest Fees	5,000	-	5,000	5,000
Total Revenue From Federal Sources	\$ 5,000	-	5,000	5,000
5000 Revenue From Other Sources				
5200 Interfund Transfers	105,099	-	105,099	105,099
5400 Beginning Fund Balance**	4,800,000	5,330,761	-	5,330,761
Total Revenue From Other Sources	\$ 4,905,099	5,330,761	105,099	5,435,860
Total Resources	\$ 33,894,397	\$ 24,803,009	\$ 9,770,639	34,573,647.88
				Less Estimated Requirements
				\$ 30,711,705
				Estimated Ending Fund Balance
				\$ 3,861,943
				Less Contingency & UEFB
				\$ 1,420,716
				Estimated Ending Fund Balance
				\$ 2,441,227

GENERAL FUND
REVENUE PROJECTIONS

Funding Source	Budget	Actuals	Projected	Total Estimated
Local Revenue	\$8,746,500.00	\$8,011,937.27	\$971,781.29	\$8,983,718.56
Intermediate Revenue	\$116,500.00	\$24,490.17	\$91,892.79	\$116,382.96
State Revenue	\$20,121,298.00	\$11,435,821.00	\$8,596,865.63	\$20,032,686.63
Federal Revenue	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Interfund Transfers	\$105,099.00	\$0.00	\$105,099.00	\$105,099.00
Beginning Fund Balance	\$4,800,000.00	\$5,330,760.73	\$0.00	\$5,330,760.73



GENERAL FUND
STATEMENT OF BUDGET EXPENDITURES VS. ACTUAL

Expenditure Functions	2025-26 Budget	Actual YTD EXP 12/31/2025	Projected Expenditures 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget
1000 Instruction					
1111 Elementary, K-5 or K-6	5,909,356	1,847,818	3,603,484	5,451,302	458,054
1120 AVID Instruction	5,900	356	2,369	2,726	3,174
1121 Middle/Junior High Programs	3,074,165	1,012,986	1,991,019	3,004,005	70,160
1122 Middle/Junior High School Extracurricular	171,715	97,253	82,775	180,028	(8,313)
1131 High School Programs	3,500,371	1,057,394	2,097,223	3,154,617	345,754
1132 High School Extracurricular	798,147	359,690	395,867	755,557	42,590
1220 Restrictive Pgms for Students w/Disabilities	2,291,917	713,088	1,398,365	2,111,453	180,464
1223 Transitions	500	-	500	500	-
1250 Programs for Students w/Severe Disabilities	1,271,860	402,316	976,264	1,378,580	(106,720)
1271 Remediation	604,205	201,077	394,694	595,771	8,434
1272 Title I-A	104,547	9,992	99,782	109,774	(5,227)
1281 Alternative Education High School	124,000	23,255	100,745	124,000	-
1285 District Options Academy	535,089	181,575	353,514	535,089	-
1291 English Second Language Programs	766,430	239,478	455,100	694,577	71,853
1292 Teen Parent Program	6,100	900	900	1,800	4,300
1460 Summer School, Middle/Jr High	800	-	-	-	800
Total Instruction	\$ 19,165,102	\$ 6,147,179	\$ 11,952,602	\$ 18,099,780	\$ 1,065,322
2000 Support Services					
2111 Safet and Security Direction	-	-	-	-	-
2115 Student Safety	109,807	39,800	48,472	88,272	21,535
2120 Guidance Services	222,291	78,385	135,037	213,422	8,869
2134 Nurse Services	229,112	140,010	122,292	262,303	(33,191)
2139 Other Health Services	4,800	42	3,971	4,013	787
2142 Psychological Testing Services	3,000	1,258	1,742	3,000	-
2143 Behavior Specialists	-	31,355	62,153	93,508	(93,508)
2152 Speech Pathology Services	134,852	41,905	92,769	134,674	178
2190 Service Direction, Student Support Services	352,021	190,396	206,564	396,960	(44,939)
2211 Teaching and Learning Service Area Direction	305,219	255,514	249,880	505,394	(200,175)
2213 Curriculum Development	132,150	24,934	16,193	41,127	91,023
2219 Other Improvement of Insturction Svcs	139,746	20,195	52,519	72,714	67,032
2220 Educational Media Services	315,092	122,222	196,137	318,359	(3,267)
2240 Instructional Staff Development	50,045	11,700	25,823	37,523	12,522
2310 Board of Educatin Services	130,575	53,351	61,456	114,807	15,768
2320 Executive Administration Services	575,400	223,244	371,357	594,601	(19,201)
2410 Office of the Principal Services	3,188,190	1,333,215	1,574,453	2,907,667	280,523
2510 Direction of Business Support Services	232,284	114,797	109,497	224,293	7,991
2520 Fiscal Services	427,127	232,660	186,977	419,637	7,490
2528 Risk Management Services	394,178	465,475	-	465,475	(71,297)
2541 Maintenance & Facilities Service Area Direction	278,399	147,396	139,303	286,699	(8,300)
2542 Care and Upkeep of Buildings Services	2,781,655	1,162,211	1,181,541	2,343,752	437,903
2543 Care and Upkeep of Grounds Services	171,414	79,459	78,599	158,058	13,356
2549 Other Operation and Maintenace Services	11,168	5,210	6,194	11,403	(235)

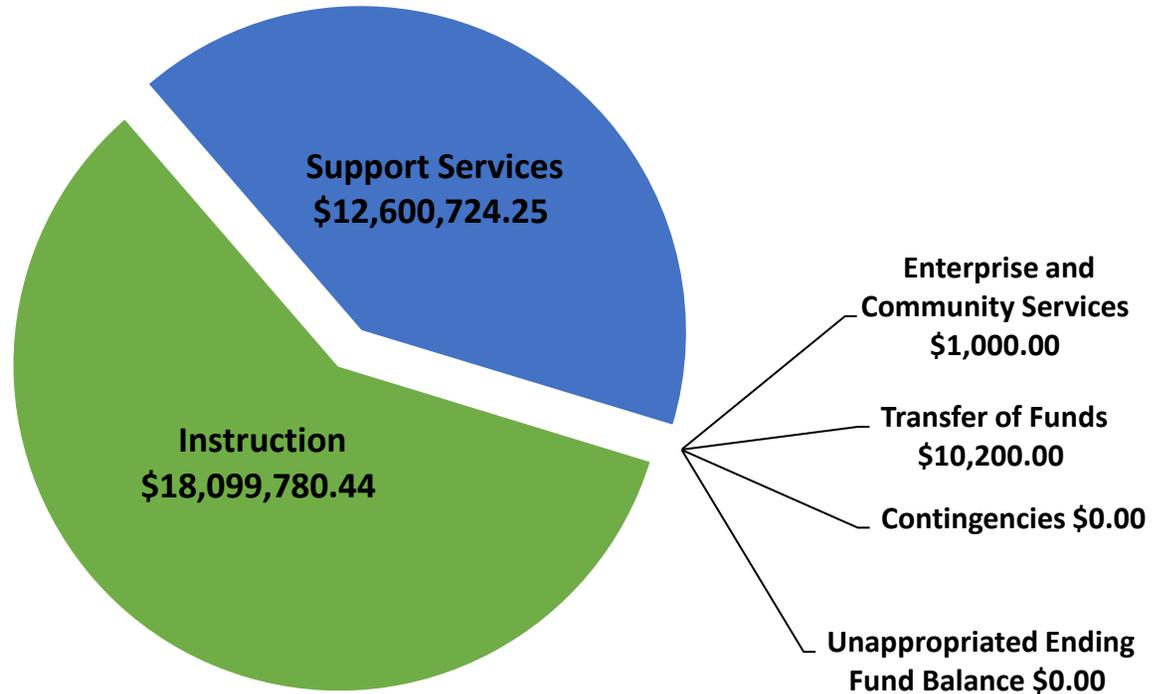
GENERAL FUND
STATEMENT OF BUDGET EXPENDITURES VS. ACTUAL

Expenditure Functions	2025-26 Budget	Actual YTD EXP 12/31/2025	Projected Expenditures 6/30/2026	Total Estimated 2025-26	(Over)/ Under Budget
2550 Student Transportation Services	1,405,777	398,637	818,514	1,217,151	188,626
2558 Special Education Transportation Services	250,000	124,480	259,987	384,467	(134,467)
2630 Information Services	79,381	35,018	47,359	82,377	(2,996)
2640 Staff Services	261,128	134,199	117,879	252,078	9,050
2641 Human Resources Service Area Direction	234,340	124,598	117,557	242,155	(7,815)
2649 Other Staff Services	-	45	-	45	(45)
2660 Technology Services	878,228	484,058	240,731	724,789	153,439
Total Support Services	\$ 13,297,379	\$ 6,075,768	\$ 6,524,956	\$ 12,600,724	\$ 696,655
3000 Enterprise and Community Services					
3360 Welfare Activities Services	1,000	1,000	-	1,000	-
Total Enterprise and Community Services	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -
5000 Other Uses					
5110 Long Term Debt Service	-	-	-	-	-
5200 Transfers of Funds	10,200	-	10,200	10,200	-
Total Other Uses	\$ 10,200	\$ -	\$ 10,200	\$ 10,200	\$ -
6000 Contingencies					
6110 Operating Contingency	490,716	-	-	-	490,716
Total Contingencies	\$ 490,716	\$ -	\$ -	\$ -	\$ 490,716
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	\$ 33,894,397	\$ 12,223,947	\$ 18,487,758	\$ 30,711,705	\$ 3,182,692

GENERAL FUND
EXPENDITURE PROJECTIONS

General Fund Expenditures	Budget	Actuals	Projected	Total Estimated
Instruction	\$19,165,102.00	\$6,147,178.82	\$11,952,601.62	\$18,099,780.44
Support Services	\$13,297,379.00	\$6,075,767.95	\$6,524,956.30	\$12,600,724.25
Enterprise and Community Services	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
Transfer of Funds	\$10,200.00	\$0.00	\$10,200.00	\$10,200.00
Contingencies	\$490,716.00	\$0.00	\$0.00	\$0.00
Unappropriated Ending Fund Balance	\$930,000.00	\$0.00	\$0.00	\$0.00

GENERAL FUND EXPENDITURES
PROJECTED



FOOD SERVICE
 STATEMENT OF BUDGET REVENUE AND EXPENDITURES VS. ACTUAL

	2025-26 Budget	Actual as of 12/31/2025	Encumbered as of 12/31/2025	Total -	(Over)/Under Budget
REVENUE					
1610/1620 Daily Sales	70,350	23,582	50,000	73,582	(3,232)
1940 Services Provided Other LEA's	5,000	2,500	11,250	13,750	(8,750)
1990 Miscellaneous Revenue	1,000	396	600	996	4
3299 State Breakfast/Lunch SSA	243,150	98,793	210,000	308,793	(65,643)
4500 CEP Incentive	-	30,655	-	30,655	-
4513 NSLP Breakfast	330,000	98,064	69,000	167,064	162,936
4515 NSLP Lunch	770,000	206,735	570,000	776,735	(6,735)
4519 Farm to School	15,000	-	15,000	15,000	-
4526 Summer Food	10,000	7,072	-	7,072	2,928
4910 USDA Commodities	90,000	-	90,977	90,977	(977)
5200 Interfund Transfers	10,200	-	10,200	10,200	-
5400 Beginning Fund Balance	270,000	36,045	-	36,045	233,955
TOTAL REVENUE	\$ 1,814,700	\$ 503,842	\$ 1,027,027	\$ 1,530,869	\$ 314,486
EXPENDITURES					
Enterprise and Community Services					
3100-100 Salaries	449,998	185,595	284,745	470,340	(20,342)
3100-200 Payroll Costs	422,457	141,779	236,476	378,254	44,203
3100-300 Contracted Services	21,500	2,320	435	2,755	18,745
3100-410 Supplies and Materials	78,500	26,501	26,989	53,490	25,010
3100-411 Fuel	1,000	120	880	1,000	-
3100-415 USDA Commodities	90,000	-	-	-	90,000
3100-450 Food	693,310	255,964	283,759	539,723	153,587
3100-460 Non-Consumable	30,240	3,139	3,124	6,264	23,976
3100-470 Computer Software	8,365	8,030	-	8,030	335
3100-480 Computer Hardware	1,500	-	-	-	1,500
3100-540 Equipment Replacement	12,000	-	-	-	12,000
3100-640 Dues and Fees	5,830	4,170	-	4,170	1,660
TOTAL EXPENDITURES	1,814,700	\$ 627,617	\$ 836,408	\$ 1,464,025	\$ 350,675
			FOOD SERVICE EST EFB	\$ 66,844	

APPROPRIATIONS
BUDGET VS. ACTUAL

General Fund (100)	Appropriations	YTD	Encumbrances	Totals	Resolutions	(Over)/Under Budget
1000 Instruction	19,165,102	6,147,179	11,276,773	17,423,952		1,741,150
2000 Support Services	13,297,379	6,012,757	6,031,938	12,044,695		1,252,684
3000 Community Services	1,000	1,000	-	1,000		-
5200 Transfers	10,200	-	-	-		10,200
6000 Contingency	490,716	-	-	-		490,716
Sub Total	\$ 32,964,397	\$ 12,160,936	\$ 17,308,711	\$ 29,469,647	\$ -	\$ 3,494,750
Special Revenue Funds (200)						
1000 Instruction	2,970,708	830,553	1,046,586	1,877,139		1,093,569
2000 Support Services	3,897,957	964,792	1,056,472	2,021,263		1,876,694
3000 Community Services	129,399	35,294	58,639	93,933		35,466
4000 Facilities Acquisition	200,000	-	-	-		200,000
5200 Transfers	294,542	-	-	-		294,542
6000 Contingency	2,183,142	-	-	-		2,183,142
Sub Total	\$ 9,675,748	\$ 1,830,638	\$ 2,161,697	\$ 3,992,335	\$ -	\$ 5,683,413
Food Service Funds (299)						
3000 Community Services	1,814,700	627,617	836,408	1,464,025	-	350,675
Sub Total	\$ 1,814,700	\$ 627,617	\$ 836,408	\$ 1,464,025	\$ -	\$ 350,675
PERS Bond Debt Service (310.321.375)						
5100 Debt Service	5,401,000	582,262	4,792,275	5,374,537	-	26,463
6000 Contingency	1,261,754	-	-	-	-	1,261,754
Sub Total	\$ 6,662,754	\$ 582,262	\$ 4,792,275	\$ 5,374,537	\$ -	\$ 1,288,217
Facilities (400,401,420,425,426,430,448)						
1000 Instruction Services	60,000	2,464	-	2,464		57,536
2000 Support Services	473,461	26,480	4,960	31,441		442,020
4000 Facilities Acquisition	2,510,579	103,238	145,966	249,204		2,261,375
5110 Debt Service	40,800	20,266	20,126	40,391		409
6000 Contingency	965,298	-	-	-		965,298
Sub Total	\$ 4,050,138	\$ 152,448	\$ 171,052	\$ 323,500	\$ -	\$ 3,726,638
Internal Service Funds (600)						
2000 Support Services	351,200	54,825	420	55,245		295,955
6000 Contingency	773,886	-	-	-		773,886
Sub Total	\$ 1,125,086	\$ 54,825	\$ 420	\$ 55,245	\$ -	\$ 1,069,841
Trust and Agency Fund (700)						
2000 Support Services	9,848	5,812	500	6,312	-	3,536
6000 Contingency	37,050	-	-	-		37,050
Sub Total	\$ 46,898	\$ 5,812	\$ 500	\$ 6,312	\$ -	\$ 40,586
Total Appropriations	56,339,721	15,414,539	25,271,063	40,685,601	-	15,654,120
Total Unappropriated	930,000	-	-	-	-	930,000
APPROPRIATION TOTAL	\$ 57,269,721	\$ 15,414,538.56	\$ 25,271,062.61	\$ 40,685,601.17	\$ -	\$ 16,584,120

NORTH SANTIAM SCHOOL DISTRICT 29J
FISCAL YEAR 2025-26, AS OF 12/31/2025

SPECIAL REVENUE FUNDS

Special Revenue Funds: MISC	Allocation	Beginning Fund Bal	YTD Revenue	YTD Exp/Enc	Fund Balance
201: Board Reserve	\$ -	\$ 1,791	\$ -	\$ -	\$ 1,791
202: Textbook Reserve	\$ -	\$ 1,006,350	\$ -	\$ -	\$ 1,006,350
205: CTE Construction House	\$ -	\$ 3,436	\$ -	\$ 9,710	\$ (6,274)
216: Misc School Grants	\$ -	\$ -	\$ 1,043	\$ -	\$ 1,043
230: Technology Services	\$ -	\$ 21,266	\$ 250	\$ -	\$ 21,516
240: E-Rate Category 1	\$ -	\$ 81,098	\$ -	\$ -	\$ 81,098
244: E-Rate Category 2	\$ -	\$ 11,895	\$ -	\$ -	\$ 11,895
249: SB 1149	\$ -	\$ 33,834	\$ 34,385	\$ -	\$ 68,219
278: Communication/Community Engagement	\$ -	\$ 39,081	\$ -	\$ -	\$ 39,081
280: Homeless Support	\$ -	\$ -	\$ 140	\$ -	\$ 140
281: PERS Increase Reserve	\$ -	\$ 1,775,000	\$ 114,137	\$ -	\$ 1,889,137
284: SHS Athletic Improvement Fund	\$ -	\$ 12,917	\$ 8,968	\$ 5,572	\$ 16,314
TOTALS	\$ -	\$ 2,986,668	\$ 158,923	\$ 15,282	\$ 3,130,308

Special Revenue Funds: GRANTS	Allocation	Beginning Fund Bal	YTD Revenue	YTD Exp/Enc	Grant Balance
215: Title IV	\$ 42,418	\$ -	\$ 1,317	\$ 10,695	\$ 31,722
219: Title III	\$ 13,895	\$ -	\$ 200	\$ 1,628	\$ 12,267
221: IDEA 611	\$ 805,596	\$ -	\$ 208,382	\$ 719,994	\$ 85,603
222: Carl Perkins CTE	\$ 2,500	\$ -	\$ 970	\$ 476	\$ 2,024
227: Title I-A	\$ 557,499	\$ -	\$ 140,245	\$ 537,008	\$ 20,491
228: Title II-A	\$ 130,384	\$ -	\$ 78,710	\$ 109,246	\$ 21,138
232: Outdoor School	\$ 68,841	\$ -	\$ 10,000	\$ 88,335	\$ (19,494)
243: Misc Grants	\$ 1,000	\$ -	\$ 1,000	\$ 961	\$ 39
247: IDEA 619	\$ 4,219	\$ -	\$ -	\$ -	\$ 4,219
251: Student Investment Act	\$ 2,173,538	\$ -	\$ 543,384	\$ 1,333,478	\$ 840,060
252: High School Success	\$ 638,820	\$ -	\$ 159,705	\$ 480,459	\$ 158,361
255: Preschool Promise	\$ 504,800	\$ -	\$ 113,942	\$ 372,916	\$ 131,884
259: Career Pathways Program	\$ -	\$ -	\$ -	\$ -	\$ -
274: SIA - EIIS	\$ 7,211	\$ -	\$ -	\$ 7,211	\$ -
275: Oregon Community Foundation	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
276: OSU Grant	\$ -	\$ -	\$ -	\$ -	\$ -
279: Early Literacy Grant	\$ 142,395	\$ -	\$ 34,352	\$ 129,047	\$ 13,348
283: PEEK Grant	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
289: Unified Sports	\$ 15,000	\$ -	\$ -	\$ 3,279	\$ 11,721
290: SELCO Community Credit Union Grant	\$ 2,500	\$ -	\$ 2,500	\$ 1,430	\$ 1,070
TOTALS	\$ 5,176,616	\$ -	\$ 1,295,708	\$ 3,794,730	\$ 1,379,385

DISTRICT DONATIONS
YTD: DECEMBER 31, 2025

PROGRAM	SCHOOL	AMOUNT
Homeless Support Program	District	\$ 139.65
Special Education Program	District	\$ 1,000.00
Library Books/Supplies	Mari-Linn	\$ 150.00
Bookfair Donation	Mari-Linn	\$ 950.00
Holiday Party	Mari-Linn	\$ 100.00
Lunch Balances	Mari-Linn	\$ 200.00
Giving Tree	Options Academy	\$ 1,000.00
Outdoor School Program	Stayon Middle School	\$ 10,000.00
Science Department	Stayton High School	\$ 1,000.00
Volleyball Team	Stayton High School	\$ 3,000.00
Girls Soccer Team	Stayton High School	\$ 1,250.00
Boys Basketball	Stayton High School	\$ 150.00
Special Education Program	Stayton High School	\$ 100.00
Eagle Care Center	Stayton High School	\$ 300.00
WE Project	Stayton High School	\$ 1,500.00
Science Department	Stayton Middle School	\$ 1,043.00
SELCO Grant - Classroom Upgrades	Sublimity	\$ 2,500.00
MAPS Credit Union	Sublimity	\$ 2,000.00
TOTAL DONATIONS		\$ 26,382.65

Financial Report

Period Ending December 31, 2025

- Summary of the General Fund through 12-31-2025
- General Fund Expenditures by Object
- District Donations
- 24-25 Annual Financial Audit



Financial Report

Period Ending December 31, 2025

<u>Revenue Source</u>	<u>Actual YTD</u>	<u>Projected</u>	<u>Total Estimated</u>	<u>Budget to Actual</u>
Local Revenue	\$8,011,937	\$971,781	\$8,983,719	(\$237,219)
Intermediate Revenue	\$24,490	\$91,893	\$116,383	(\$1,978)
State Revenue	\$11,435,821	\$8,596,866	\$20,032,687	\$86,611
Federal Revenue/Other	\$0	\$5,000	\$5,000	\$0
Fund Balance	\$5,330,761	\$0	\$5,330,761	(\$530,761)
TOTAL REVENUE	\$6,755,187	\$28,007,164	\$34,762,351	(\$681,345)

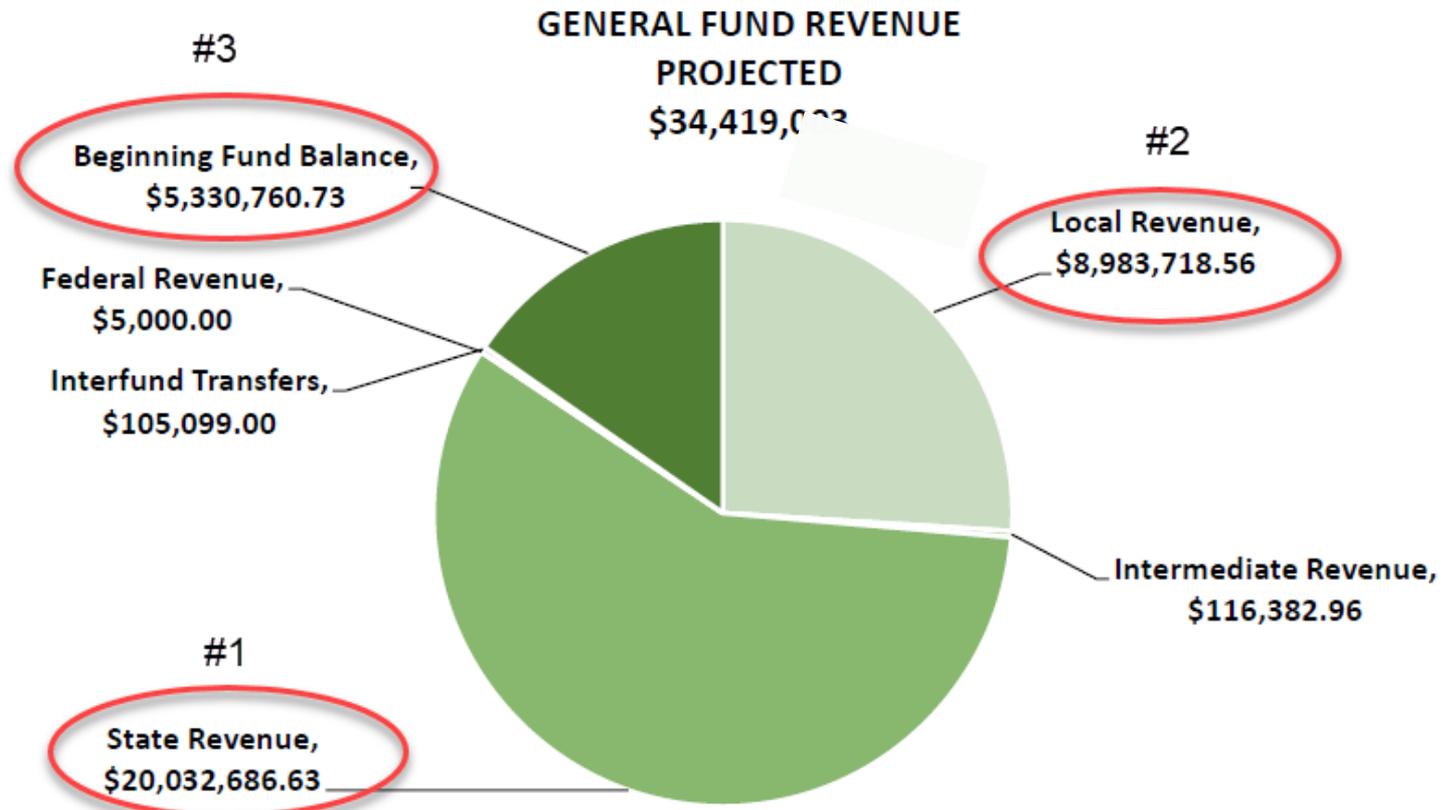


Financial Report

NORTH SANTIAM SCHOOL DISTRICT 29J
FISCAL YEAR 2025-26, AS OF 12/31/2025

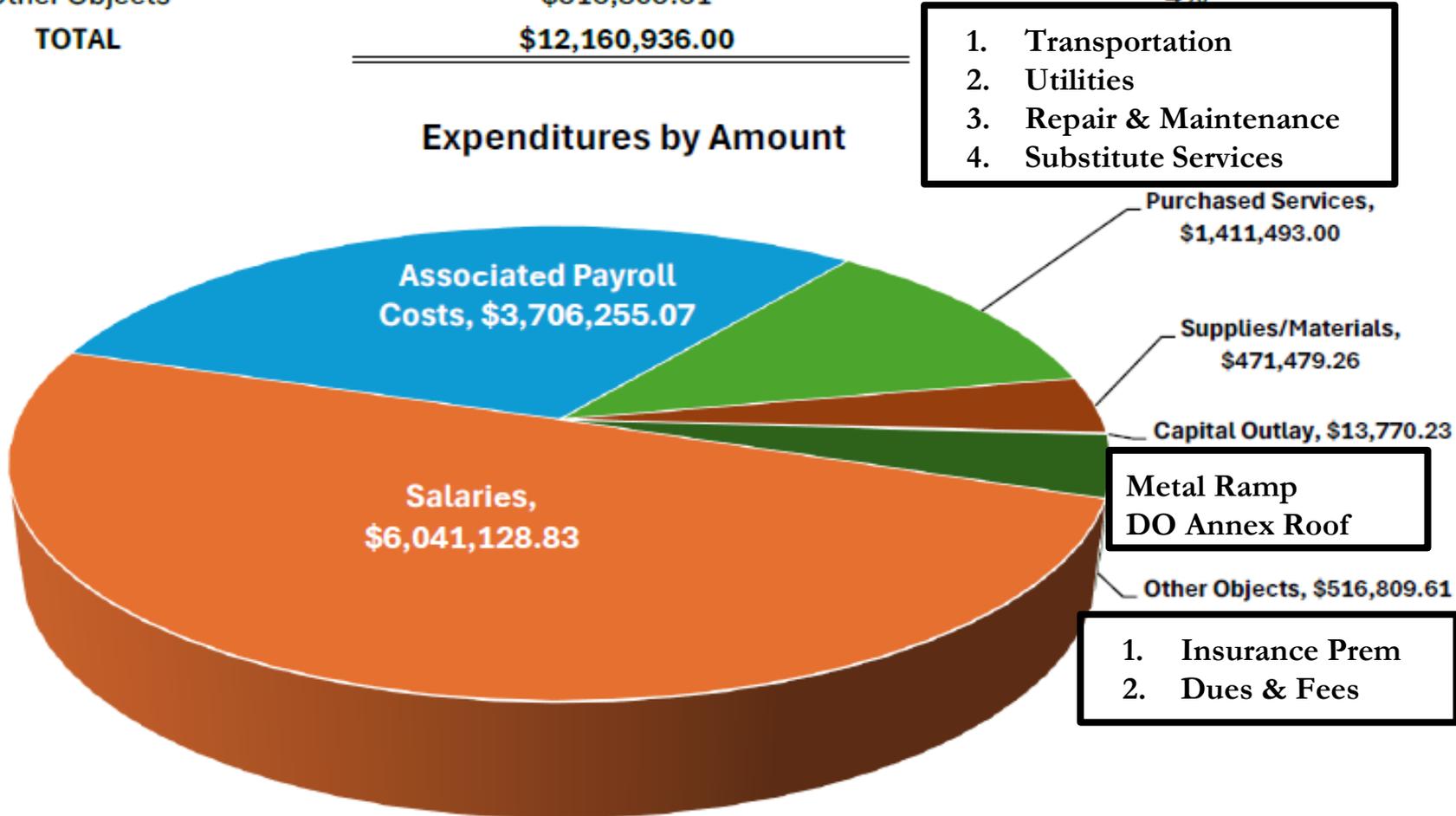
GENERAL FUND REVENUE PROJECTIONS

Funding Source	Budget	Actuals	Projected	Total Estimated
Local Revenue	\$8,746,500.00	\$8,011,937.27	\$971,781.29	\$8,983,718.56
Intermediate Revenue	\$116,500.00	\$24,490.17	\$91,892.79	\$116,382.96
State Revenue	\$20,121,298.00	\$11,435,821.00	\$8,596,865.63	\$20,032,686.63
Federal Revenue	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Interfund Transfers	\$105,099.00	\$0.00	\$105,099.00	\$105,099.00
Beginning Fund Balance	\$4,800,000.00	\$5,330,760.73	\$0.00	\$5,330,760.73



Expenditures	YTD Amount	Percentage
Salaries	\$6,041,128.83	50%
Associated Payroll Costs	\$3,706,255.07	30%
Purchased Services	\$1,411,493.00	12%
Supplies/Materials	\$471,479.26	4%
Capital Outlay	\$13,770.23	0%
Other Objects	\$516,809.61	4%
TOTAL	\$12,160,936.00	

Expenditures by Amount



- Salaries
- Associated Payroll Costs
- Purchased Services
- Supplies/Materials
- Capital Outlay
- Other Objects

General Fund - Financial Report

Period Ending December 31, 2025

<u>Revenue</u>	<u>Actual YTD</u>	<u>Projected</u>	<u>Total Estimated</u>
ALL Sources	\$19,472,248	\$9,770,639	\$29,242,887
Beginning FB	\$5,330,761		\$5,330,761
<u>Expenditures</u>	<u>Actual YTD</u>	<u>Projected</u>	<u>Total Estimated</u>
Appropriated	\$12,223,947	\$18,487,758	\$30,711,705
Contingency Unappropriated			\$1,420,716
<u>Estimated Ending</u> <u>Fund Balance</u> ⁵⁴			\$2,441,227



General Fund - Financial Report

Period Ending December 31, 2025

NORTH SANTIAM SCHOOL DISTRICT 29J
FISCAL YEAR 2025-26, AS OF 12/31/2025

DISTRICT DONATIONS
YTD: DECEMBER 31, 2025

PROGRAM	SCHOOL	AMOUNT
Homeless Support Program	District	\$ 139.65
Special Education Program	District	\$ 1,000.00
Library Books/Supplies	Mari-Linn	\$ 150.00
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Giving Tree	Options Academy	\$ 1,000.00
Outdoor School Program	Stayon Middle School	\$ 10,000.00
Science Department	Stayton High School	\$ 1,000.00
Volleyball Team	Stayton High School	\$ 3,000.00
Girls Soccer Team	Stayton High School	\$ 1,250.00
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Special Education Program	Stayton High School	\$ 100.00
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WE Project	Stayton High School	\$ 1,500.00
Science Department	Stayton Middle School	\$ 1,043.00
SELCO Grant - Classroom Upgrades	Sublimity	\$ 2,500.00
MAPS Credit Union	Sublimity	\$ 2,000.00
TOTAL DONATIONS		\$ 26,382.65

Annual Financial Report

June 30, 2025

24-25 Annual Financial Report

District's Net Position:

- Increased by \$696,091
- Increase is primarily due to increase in program revenues.



Annual Financial Report

June 30, 2025

REVENUE SOURCES

- 74% Property Taxes & State School Fund
- 18% Operating Grants & Contributions
- 8% Other Revenues



Annual Financial Report

June 30, 2025

GOVERNMENTAL EXPENDITURES

- 52% Direct Classroom Instruction
- 39% Student Support & School Admin
- 9% Other Expenses

TOTAL Expenses: \$37.7 Million



Annual Financial Report

June 30, 2025

GOVERNMENTAL FUND BALANCES

- Total Governmental Fund Balances:
\$14.9 Million
 - General Fund Balance: \$5.3 Million
 - Restricted Fund Balance: \$9.6 Million



Annual Financial Report

June 30, 2025

CAPITAL ASSETS & LONG-TERM LIABILITIES

- Capital Assets (Net): \$ 7.7 Million
- Long-Term Liabilities: \$30.9 Million
- Liabilities Decreased by: \$ 3.9 Million



Financial Report

Period Ending December 31, 2025

QUESTIONS?

Monthly Financial Report for December
Annual Financial Report - June 30, 2025





North Santiam School District

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2025



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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

DISTRICT OFFICIALS

June 30, 2025

BOARD OF DIRECTORS

Erin Cramer, Chair

Mackenzie Strawn, Vice Chair

Coral Ford

Mark Henderson

Alisha Oliver

Mike Wagner

Laura Wipper

**All board members receive mail at the District's address listed 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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June 30, 2025

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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 remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, as of and for the year ended June 30, 2025, and the related notes to the 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 remaining fund information of North Santiam School District No. 29J, Stayton, Oregon as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with 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, 2025, the District adopted new accounting guidance: GASB Statement No. 102, *Certain Risk Disclosures*. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of 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, schedules of the District's proportionate share of the net pension liability and contributions, schedules of the District's proportionate share of the net OPEB asset and contributions, schedule of changes in OPEB liability and related ratios, and the budgetary comparison information on pages 5 through 11, 61, 62, 63, and 64 through 67, 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, schedules of the District's proportionate share of the net pension liability and contributions, schedules of the District's proportionate share of the net OPEB asset and contributions, and schedule of changes in OPEB liability and related ratios 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 is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 and, in our opinion, 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, Stayton, Oregon's basic financial statements. The accompanying individual fund schedules and schedule of expenditures of federal awards 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* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 individual fund schedules and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedule of future requirements for retirement of debt outstanding, schedule of continuing disclosure requirements, and supplemental information required by the Oregon Department of Education, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

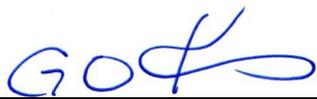
Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2025 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 the Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 20, 2025 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
November 20, 2025

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, 2025. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- At June 30, 2025, total net position of North Santiam School District No. 29J amounted to \$(17,012,134). Of this amount, \$(5,342,226) was invested in capital assets, net of related debt. The remaining balance included \$4,398,136 restricted for various purposes, and \$(16,068,044) of unrestricted net position.
- At June 30, 2025, the District's governmental funds reported combined ending fund balances of \$14,889,493.

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, liabilities, and deferred outflows/inflows of resources with the difference 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 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, Food Service, Scholarship, Debt Service, and Capital Projects Funds, all of which are considered to be major 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.

□ **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.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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 insurance 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 financial data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 22 through 60 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 schedules of the District's proportionate share of the net pension liability and contributions, schedules of the District's proportionate share of the net OPEB asset and contributions, schedule of changes in OPEB liability and related ratios, and the budgetary comparison information for the General, Grants and Student Body Fund, Food Service, and Scholarship Funds. This required supplementary information can be found on pages 61 through 67 of this report.

Individual fund schedules are presented immediately following the required supplementary information on pages 68 through 70 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, 2025, the District's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$17,012,134.

A 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 \$696,091 during the current fiscal year. The increase is primarily due to an increase in program revenues.

Condensed statement of net position information is shown below.

Condensed Statement of Net Position

	Governmental Activities	
	<u>2025</u>	<u>2024</u>
Assets		
Current and other assets	\$ 13,495,327	\$ 12,227,519
Restricted assets	4,470,004	5,948,668
Capital assets, net of accumulated depreciation	<u>7,700,983</u>	<u>7,830,617</u>
Total assets	<u>25,666,314</u>	<u>26,006,804</u>
Deferred outflows of resources	<u>11,777,008</u>	<u>9,166,404</u>
Liabilities		
Current liabilities	9,502,840	9,209,099
Noncurrent liabilities	<u>37,578,868</u>	<u>34,691,604</u>
Total liabilities	<u>47,081,708</u>	<u>43,900,703</u>
Deferred inflows of resources	<u>7,373,748</u>	<u>8,980,730</u>
Net position		
Net investment in capital assets	(5,342,226)	(7,088,650)
Restricted for various purposes	4,398,136	7,151,301
Unrestricted	<u>(16,068,044)</u>	<u>(17,770,876)</u>
Total net position	<u>\$ (17,012,134)</u>	<u>\$ (17,708,225)</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 Activities

	Governmental Activities	
	2025	2024
Program revenues		
Charges for services	\$ 941,351	\$ 438,101
Operating grants and contributions	7,048,917	5,898,082
Total program revenues	7,990,268	6,336,183
General revenues		
Taxes	10,135,300	10,040,962
State school fund - general support	18,272,580	18,151,662
Common school fund	284,799	290,645
Unrestricted state and local revenue	476,678	26,306
Unrestricted grants and contributions	1,890	196,410
Investment earnings	1,002,684	961,479
Miscellaneous	272,169	319,790
Total general revenues	30,446,100	29,987,254
Total revenues	38,436,368	36,323,437
Program expenses		
Instruction	19,490,720	16,572,221
Support services	14,851,619	12,273,654
Enterprise and community services	1,564,814	1,439,093
Facilities acquisition and construction	4,080	1
Unallocated depreciation expense	547,229	502,696
Interest on long-term debt	1,281,815	1,477,330
Total program expenses	37,740,277	32,264,995
Change in net position	696,091	4,058,442
Net position - beginning of year, as restated	(17,708,225)	(21,766,667)
Net position - end of year	\$ (17,012,134)	\$ (17,708,225)

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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. As expected, therefore, general revenues provide 79% of the funding required for governmental programs. Property taxes and state school funding combined for 93% of general revenues and 74% of total revenues. Operating grants and contributions represent 18% of total revenues. Included in this category are \$5,643,141 of state reimbursements for special education programs and \$1,405,776 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 52% of the total expenses of \$37,740,277. In addition, approximately 39% 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 \$14,889,493. 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 \$5,330,761. Of this amount, \$4,864,228 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 and one supplemental budget.

CAPITAL ASSETS

The District's investment in capital assets for its governmental activities as of June 30, 2025 amounted to \$7,700,983, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, and equipment and vehicles. The total depreciation related to the District's investment in capital assets for the current fiscal year amounted to \$547,229.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Additional information on the District's capital assets can be found in Note III-B on page 35 of this report.

LONG-TERM LIABILITIES

At the end of the current fiscal year, the District had total long-term liabilities outstanding of \$30,943,205. 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 \$3,882,008 during the current fiscal year. Additional information on the District's long-term liabilities can be found in Note III-H on pages 39 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 2025-26 budget was developed to effectively support the educational and operational needs of students within the North Santiam School District. The budget is based on an anticipated funding level representing a 49% distribution of the state-proposed \$11.36 billion State School Fund.
- The District is taking a deliberate and strategic approach to planning for the 2026-27 budget cycle. Recent reductions in federal and state revenues will inform the District's financial strategy. Decision-making will continue to align with the District's Vision and Mission as articulated in the five-year strategic plan.
- The District is also proactively preparing for the expiration of its PERS side account and the associated rate increases. In addition, the District is positioning itself for the potential issuance of a General Obligation (GO) Bond in the near future.

All of these factors were considered in preparing the District's budget for fiscal year 2025-2026. The unassigned ending General Fund balance of \$4,864,228 will be available for program resources in fiscal year 2025-2026.

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, 2025

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 11,011,505
Cash with agent	28,279
Grants and accounts receivable	1,545,596
Inventory	28,365
Prepaid assets	27,935
Property taxes receivable	<u>306,694</u>
Total current assets	<u>12,948,374</u>
Restricted assets	
Cash and cash equivalents	4,371,113
Cash with agent	7,452
Property taxes receivable	<u>91,439</u>
Total restricted assets	<u>4,470,004</u>
Noncurrent assets	
OPEB RHIA benefit	395,240
SBITA assets, net of accumulated amortization	151,713
Capital assets not being depreciated	108,712
Capital assets being depreciated, net	<u>7,592,271</u>
Total noncurrent assets	<u>8,247,936</u>
Total assets	<u>25,666,314</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>11,777,008</u>
LIABILITIES	
Current liabilities	
Accounts payable	156,351
Payroll liabilities	1,167,364
Insurance pool liability	461,861
Compensated absences	3,384,348
Accrued interest	27,361
SBITA liabilities, current portion	57,693
Long-term liabilities, current portion	<u>4,247,862</u>
Total current liabilities	<u>9,502,840</u>

(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, 2025

(Continued)

	<u>Governmental Activities</u>
Noncurrent liabilities	
SBITA liabilities, less current portion	94,711
Long-term liabilities, less current portion	26,695,343
Net pension liability PERS	9,653,687
OPEB medical liability	<u>1,135,127</u>
Total liabilities	<u>47,081,708</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 7,373,748</u>
NET POSITION	
Net investment in capital assets	(5,342,226)
Restricted for:	
Debt service	2,300,043
Facility improvements	1,521,479
Student activities	375,379
School nutrition	7,680
Scholarship funds	54,709
Grant projects	138,846
Unrestricted	<u>(16,068,044)</u>
Total net position	<u>\$ (17,012,134)</u>

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, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Instruction	\$ 19,490,720	\$ 520,049	\$ 1,710,301	\$ -	\$ (17,260,370)
Support services	14,851,619	346,038	3,932,840	-	(10,572,741)
Community services	1,564,814	75,264	1,405,776	-	(83,774)
Facilities acquisition and construction	4,080	-	-	-	(4,080)
Unallocated depreciation	547,229	-	-	-	(547,229)
Interest on long-term debt	<u>1,281,815</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,281,815)</u>
Total governmental activities	<u>\$ 37,740,277</u>	<u>\$ 941,351</u>	<u>\$ 7,048,917</u>	<u>\$ -</u>	<u>(29,750,009)</u>
General revenues					
Property taxes levied for general purposes					7,605,579
Property taxes levied for debt service					2,481,633
Construction excise tax					48,088
State school fund - general support					18,272,580
Common school fund					284,799
Unrestricted state and local revenue					476,678
Unrestricted grants and contributions					1,890
Investment earnings					1,002,684
Miscellaneous					<u>272,169</u>
Total general revenues					<u>30,446,100</u>
Change in net position					696,091
Net position - beginning, as restated					<u>(17,708,225)</u>
Net position - ending					<u>\$ (17,012,134)</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, 2025

	General Fund	Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Governmental Funds
		Grants and Student Body	Food Service	Scholarship			
ASSETS							
Cash and cash equivalents	\$ 6,371,795	\$ 2,087,692	\$ -	\$ 54,709	\$ 2,280,700	\$ 3,783,892	\$ 14,578,788
Cash with agent	28,279	-	-	-	7,452	-	35,731
Grants and accounts receivable	158,974	1,310,361	73,080	-	-	3,181	1,545,596
Property taxes receivable	306,694	-	-	-	80,135	11,304	398,133
Prepaid assets	4,672	23,263	-	-	-	-	27,935
Inventory	-	-	28,365	-	-	-	28,365
Total assets	\$ 6,870,414	\$ 3,421,316	\$ 101,445	\$ 54,709	\$ 2,368,287	\$ 3,798,377	\$ 16,614,548
LIABILITIES							
Book overdraft	\$ -	\$ -	\$ 65,400	\$ -	\$ -	\$ -	\$ 65,400
Accounts payable	104,593	51,758	-	-	-	-	156,351
Accrued liabilities	1,167,364	-	-	-	-	-	1,167,364
Total liabilities	1,271,957	51,758	65,400	-	-	-	1,389,115
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - Property taxes	267,696	-	-	-	68,244	-	335,940
FUND BALANCES							
Nonspendable	4,672	23,263	28,365	-	-	-	56,300
Restricted	-	514,225	7,680	54,709	2,300,043	1,521,479	4,398,136
Committed	461,861	1,776,791	-	-	-	2,126,262	4,364,914
Assigned	-	1,055,279	-	-	-	150,636	1,205,915
Unassigned	4,864,228	-	-	-	-	-	4,864,228
Total fund balances	5,330,761	3,369,558	36,045	54,709	2,300,043	3,798,377	14,889,493
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,870,414</u>	<u>\$ 3,421,316</u>	<u>\$ 101,445</u>	<u>\$ 54,709</u>	<u>\$ 2,368,287</u>	<u>\$ 3,798,377</u>	<u>\$ 16,614,548</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, 2025

Total fund balances \$ 14,889,493

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 30 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.

335,940

Capital and SBITA assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:

SPITA assets, net	151,713	
Cost, capital assets	25,695,449	
Accumulated depreciation	<u>(17,994,466)</u>	7,852,696

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.

869,230

Amounts relating to the District's proportionate share of net pension/OPEB liability or assets are not reported in the governmental fund statements. In the governmental fund statements, pension/OPEB expense is recognized when due. The amounts consist of:

Deferred outflows of resources relating to pension/OPEB expense	11,777,008	
Deferred inflows of resources relating to return on pension/OPEB assets	(7,373,748)	
OPEB RHIA benefit	395,240	
OPEB medical benefit	(1,135,127)	
Net pension liability	<u>(9,653,687)</u>	(5,990,314)

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)	
SBITA liability	(152,404)	
Compensated absences	(3,384,348)	
Contractual insurance pool liability	(461,861)	
Notes payable	(97,094)	
Bond premiums	(1,261,115)	
Bonds payable	<u>(29,584,996)</u>	<u>(34,969,179)</u>

Net position of governmental activities \$ (17,012,134)

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, 2025

	General Fund	Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Total Governmental Funds
		Grants and Student Body	Food Service	Scholarship			
REVENUES							
Property taxes	\$ 7,612,025	\$ -	\$ -	\$ -	\$ 2,413,389	\$ -	\$ 10,025,414
State school fund	18,272,580	-	-	-	-	-	18,272,580
Common school fund	284,799	-	-	-	-	-	284,799
County school fund	28,247	-	-	-	-	-	28,247
Other local/intermediate sources	455,411	21,019	-	17,000	-	-	493,430
Fees and charges	211,639	280,859	75,264	-	2,607,988	-	3,175,750
Timber revenue	1,890	-	-	-	-	-	1,890
State grants	-	4,249,006	283,041	-	-	-	4,532,047
Federal grants	-	1,356,116	1,122,735	-	-	-	2,478,851
Construction excise tax	-	-	-	-	-	48,088	48,088
Interest revenue	938,546	33	-	-	64,106	-	1,002,685
Miscellaneous	60,667	168,911	2,078	-	-	20,315	251,971
Total revenues	27,865,804	6,075,944	1,483,118	17,000	5,085,483	68,403	40,595,752
EXPENDITURES							
Current							
Instruction	16,392,151	3,163,537	-	-	-	34,880	19,590,568
Support services	11,367,666	3,568,494	-	9,583	-	136,313	15,082,056
Community services	5,305	83,748	1,479,163	-	-	-	1,568,216
Debt service	-	-	-	-	5,123,292	40,531	5,163,823
Facilities acquisition and construction	-	-	-	-	-	98,543	98,543
Total expenditures	27,765,122	6,815,779	1,479,163	9,583	5,123,292	310,267	41,503,206
Excess (deficiency) of revenues over (under) expenditures	100,682	(739,835)	3,955	7,417	(37,809)	(241,864)	(907,454)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	9,875	-	-	254,336	264,211
Transfers out	(80,786)	(183,425)	-	-	-	-	(264,211)
Total other financing sources (uses)	(80,786)	(183,425)	9,875	-	-	254,336	-
Net change in fund balances	19,896	(923,260)	13,830	7,417	(37,809)	12,472	(907,454)
Fund balances - beginning	5,310,865	4,292,818	22,215	47,292	2,337,852	3,785,905	15,796,947
Fund balances - ending	\$ 5,330,761	\$ 3,369,558	\$ 36,045	\$ 54,709	\$ 2,300,043	\$ 3,798,377	\$ 14,889,493

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, 2025

Net change in fund balances		\$ (907,454)
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	417,595	
Depreciation expense recorded in the current year	(547,229)	(129,634)
Property taxes that do not meet the measurable and available criteria are not recognized as revenue in the current year in the governmental funds. In the statement of activities, property taxes are recognized as revenue when levied.		
		61,798
Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.		
Amortization of issuance premium	53,284	
Debt principal paid	3,828,724	3,882,008
Lease and SBITA 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 lives of the leases or SBITAs.		
		841
Some expenses reported in the statement of activities do not require the use of current financial resources and are therefore not reported as expenditures in the governmental funds.		
Change in compensated absences	(67,637)	
Change in insurance pool liability	(180,958)	(248,595)
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.		
		274,058
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.		
		(2,236,931)
Change in net position		\$ 696,091

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, 2025

	Governmental Activities - Internal <u>Service Fund</u> <u>Insurance</u>
ASSETS	
Cash and cash equivalents	\$ 869,230
LIABILITIES	-
NET POSITION	
Unrestricted	<u>\$ 869,230</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, 2025

	<u>Governmental Activities - Internal Service Fund Insurance</u>
Operating revenues	
Charges for services	\$ 373,588
Operating expenses	
Support services	<u>99,530</u>
Operating income (loss)	274,058
Net position - beginning	<u>595,172</u>
Net position- ending	<u>\$ 869,230</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, 2025

	Governmental Activities - Internal Service Fund Insurance
CASH FLOWS FROM OPERATING ACTIVITIES	
Charges for services	\$ 373,588
Payments to employees	<u>(100,779)</u>
Net cash provided (used) by operating activities	<u>272,809</u>
Net increase (decrease) in cash and cash equivalents	272,809
Cash and cash equivalents - beginning	<u>596,421</u>
Cash and cash equivalents - ending	<u><u>\$ 869,230</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 274,058
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Increase (decrease) in accounts payable	<u>(1,249)</u>
Net cash provided (used) by operating activities	<u><u>\$ 272,809</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, 2025

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of North Santiam School District No. 29J have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported by the District.

B. Reporting Entity

North Santiam School District No. 29J is a municipal corporation governed by an elected 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 District'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. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District 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.

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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 – 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 – 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.

The District considers the following funds to be particularly important to financial statement users and has elected to present these funds as major 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.

Scholarship Fund – The Scholarship 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.

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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 and proprietary fund 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 District 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 District.

F. Budgetary Information

Annual budgets are adopted on the modified accrual 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.

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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. 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. A supplemental budget 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 adopted. The District does not use encumbrances and appropriations lapse at year end.

Budget amounts shown in the financial statements reflect the original budget amounts and one supplemental budget.

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.

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3. Accounts Receivable

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

4. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures when consumed rather than when purchased.

5. Capital Assets

Capital assets, which include property, plant, and equipment, are reported 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.

Land is not depreciated. The other property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Machinery and equipment	5-30
Buildings and improvements	5-50

6. 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.

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7. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bond using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium or discount. Management has determined that the bonds outstanding method approximates the effective interest method.

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

8. Deferred Outflows/Inflows of Resources (Non-Pension/OPEB 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, that 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.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS), and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. 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.

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10. Other Postemployment Benefits

For purposes of measuring the net postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position of OPERS, and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. 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.

For purposes of measuring the net OPEB medical benefit, the District has relied on actuarial reports. The net OPEB liability, deferred outflows of resources, and deferred inflows of resources are related to changes in assumptions for the covered active and inactive participants.

11. Net Position Flow Assumption

Sometimes, the District 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 District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

12. Fund Balance Flow Assumption

Sometimes, the District 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 District'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.

13. 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 District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

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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 District's highest level of decision-making authority. The board of directors is the highest level of decision-making authority for the District 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 District for specific purposes but do not meet the criteria to be classified as committed. The board of directors has, by resolution, authorized the Business Manager to assign fund balance. The board of directors 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 balance in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. 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 the 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.

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- 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 collected within approximately 30 days of fiscal year end are recognized as revenue, while the remaining are recorded as deferred inflows of resources because they are not deemed available to finance operations of the current period.

3. 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 revenues of the internal service fund are charges to other agencies for services provided. Operating expenses for the internal service fund include the cost of services and administrative expenses. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

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4. Retirement Plan

Most of the District's employees participate in Oregon's Public Employees Retirement System (PERS). Contributions and expenditures are made on a current basis, as required by the plan.

I. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with 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 (LGIP)). The LGIP is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by 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 LGIP 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.

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The portion of the external investment pool that 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, 867 Hawthorne Avenue SE, Salem, Oregon 97301.

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.
- *Level 3* – Unobservable inputs.

The LGIP investments are not required to be categorized under the fair value hierarchy. The fair value of the District's position in the LGIP is the same as the value of the pool shares.

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, 2025, the District had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 12,830,636</u>

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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. 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 Columbia Bank and US Bank, for which the FDIC provides insurance coverage of \$250,000 for demand deposit accounts and \$250,000 for time and savings accounts, per institution. At June 30, 2025, the District had deposits of \$252,567 insured by the FDIC, and \$2,583,453 collateralized by the PFCP.

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June 30, 2025

Deposits

The District's deposits and investments at June 30, 2025 are as follows:

Petty cash	\$ 9,840
Checking accounts	2,542,142
Investments	<u>12,830,636</u>
Total deposits and investments	<u><u>\$ 15,382,618</u></u>

Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 6,371,795
Grants and Student Body Fund	1,573,467
Food Service Fund (book overdraft)	(65,400)
Capital Projects Fund	2,262,413
Internal service fund - Insurance Fund	<u>869,230</u>
Total governmental activities - unrestricted	<u>11,011,505</u>
Governmental activities - restricted	
Grants and Student Body Fund	514,225
Scholarship Fund	54,709
Debt Service Fund	2,280,700
Capital Projects Fund	<u>1,521,479</u>
Total governmental activities - restricted	<u>4,371,113</u>
Total cash and investments	<u><u>\$ 15,382,618</u></u>

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

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June 30, 2025

B. Capital Assets

Capital asset activity for the year ended June 30, 2025 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 108,712	\$ -	\$ -	\$ 108,712
Capital assets being depreciated				
Buildings and improvements	23,617,598	320,134	-	23,937,732
Equipment and vehicles	<u>1,551,544</u>	<u>97,461</u>	-	<u>1,649,005</u>
Total capital assets being depreciated	<u>25,169,142</u>	<u>417,595</u>	-	<u>25,586,737</u>
Less accumulated depreciation for				
Buildings and improvements	(16,712,266)	(466,862)	-	(17,179,128)
Equipment and vehicles	<u>(734,971)</u>	<u>(80,367)</u>	-	<u>(815,338)</u>
Total accumulated depreciation	<u>(17,447,237)</u>	<u>(547,229)</u>	-	<u>(17,994,466)</u>
Total capital assets being depreciated, net	<u>7,721,905</u>	<u>(129,634)</u>	-	<u>7,592,271</u>
Governmental activities capital assets, net	<u>\$ 7,830,617</u>	<u>\$ (129,634)</u>	<u>\$ -</u>	<u>\$ 7,700,983</u>

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	23,937,732	(17,179,128)	6,758,604
Equipment and vehicles	<u>1,649,005</u>	<u>(815,338)</u>	<u>833,667</u>
Total governmental activities capital assets	<u>\$ 25,695,449</u>	<u>\$ (17,994,466)</u>	<u>\$ 7,700,983</u>

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

Governmental activities	
Unallocated depreciation expense	<u>\$ 547,229</u>

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June 30, 2025

C. Subscription-Based Information Technology Arrangements (SBITA) Assets

SBITA asset activity for the year ended June 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
SBITA assets				
Software subscriptions	\$ -	\$ 305,665	\$ (67,947)	\$ 237,718
Less accumulated amortization for Software subscriptions	<u>-</u>	<u>(153,952)</u>	<u>67,947</u>	<u>(86,005)</u>
Total SBITA assets, net	<u>\$ -</u>	<u>\$ 151,713</u>	<u>\$ -</u>	<u>\$ 151,713</u>

D. Deferred Inflows/Outflows of Resources

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net pension liability - PERS	\$ 11,594,967	\$ 6,963,959
OPEB RHIA asset	16,241	63,823
OPEB medical benefit liability	<u>165,800</u>	<u>345,966</u>
Total	<u>\$ 11,777,008</u>	<u>\$ 7,373,748</u>

E. Compensated Absences

Compensated absences are generally liquidated using the General Fund, net activity for the year was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Compensated absences	<u>\$ 3,316,711</u>	<u>\$ 67,637</u>	<u>\$ -</u>	<u>\$ 3,384,348</u>

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F. 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				
Equipment	\$ 44,988	\$ -	\$ (44,988)	\$ -

2. 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, 2025, the value of the lease liability is \$0. North Santiam School District No. 29J was required to make monthly fixed payments of \$3,154. The lease had an interest rate of 0.56%. The equipment's estimated useful life was zero months as of the contract commencement. As of June 30, 2025, the obligation had been paid in full.

3. 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, 2025, the value of the lease liability is \$0. North Santiam School District No. 29J was required to make monthly fixed payments of \$42. The lease has an interest rate of 0.56%. The equipment's estimated useful life was zero months as of the contract commencement. As of June 30, 2025, the obligation had been paid in full.

4. 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, 2025, the value of the lease liability is \$0. North Santiam School District No. 29J was required to make monthly fixed payments of \$140. The lease had an interest rate of 2.536%. The equipment's estimated useful life was zero months as of the contract commencement. As of June 30, 2025, the obligation had been paid in full.

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

June 30, 2025

G. SBITA Liabilities

1. Changes in SBITA Liabilities

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
SBITA liabilities				
Software subscription	\$ -	\$ 227,844	\$ (75,440)	\$ 152,404

2. Software Subscription

The District reports SBITA liabilities in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Under GASB Statement No. 96, the District is required to recognize subscription liabilities and intangible right-to-use subscription assets.

At June 30, 2025, North Santiam School District No. 29J had seven active subscriptions. The subscriptions have payments that range from \$4,695 to \$17,416 and interest rates that range from 2.1937% to 3.281%. As of June 30, 2025, the total combined value of the subscription liabilities amounted to \$152,404, and the total combined value of the short-term subscription liabilities amounted to \$57,693. The combined value of the right to use assets as of June 30, 2025 of \$237,719 with accumulated amortization of \$86,005 can be found in Note III-C above. The subscriptions did not have variable or other payments due during the year ended June 30, 2025.

3. Future Maturities of SBITA Liabilities

Year Ending June 30	SBITA Liabilities		
	Principal	Interest	Total
2026	\$ 57,693	\$ 4,271	\$ 61,964
2027	38,492	2,578	41,070
2028	29,170	1,504	30,674
2029	9,276	724	10,000
2030	9,511	489	10,000
2031-2032	8,262	247	8,509
Total	\$ 152,404	\$ 9,813	\$ 162,217

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

June 30, 2025

H. 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%	\$ 14,630,000	\$ 13,225,000	\$ -	\$ 1,540,000	\$ 11,685,000	\$ 1,740,000
Premium - 2023		<u>1,336,724</u>	<u>1,314,399</u>	<u>-</u>	<u>53,284</u>	<u>1,261,115</u>	<u>-</u>
Total general obligation bonds		<u>15,966,724</u>	<u>14,539,399</u>	<u>-</u>	<u>1,593,284</u>	<u>12,946,115</u>	<u>1,740,000</u>
Other bonds payable							
Limited tax pension bonds	1.5-5.68%	15,657,118	6,734,996	-	1,710,000	5,024,996	1,905,000
Limited tax pension bonds, Series 2021	1.5-5.68%	<u>14,755,000</u>	<u>13,405,000</u>	<u>-</u>	<u>530,000</u>	<u>12,875,000</u>	<u>565,000</u>
Total other bonds payable		<u>30,412,118</u>	<u>20,139,996</u>	<u>-</u>	<u>2,240,000</u>	<u>17,899,996</u>	<u>2,470,000</u>
Notes Payable							
Full Faith & Credit Note, Series 2017	2.78%	<u>400,000</u>	<u>145,818</u>	<u>-</u>	<u>48,724</u>	<u>97,094</u>	<u>37,862</u>
Total governmental activities		<u>\$ 46,778,842</u>	<u>\$ 34,825,213</u>	<u>\$ -</u>	<u>\$ 3,882,008</u>	<u>\$ 30,943,205</u>	<u>\$ 4,247,862</u>

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 December and June. 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.

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

June 30, 2025

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 semiannually on December 31 and June 30.

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 semiannually on December 30 and June 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 semiannually in July and January. 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.

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 2025) ⁽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	<u>11,685,000</u> ⁽²⁾
Remaining General Obligation Debt Capacity	\$ 250,415,503
Percent of Capacity Issued	4.89%

⁽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.

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

June 30, 2025

7. Interest Expense

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

Interest on long-term debt \$ 1,293,694

The Debt Service Fund has traditionally been used to liquidate all of the District's long-term debt obligations.

8. Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds			Notes		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 4,210,000	\$ 1,164,537	\$ 5,374,537	\$ 37,862	\$ 2,390	\$ 40,252
2027	4,615,000	963,096	5,578,096	38,906	1,345	40,251
2028	2,719,996	739,804	3,459,800	20,326	272	20,598
2029	1,855,000	619,178	2,474,178	-	-	-
2030	2,000,000	548,820	2,548,820	-	-	-
2031-2035	8,890,000	1,525,662	10,415,662	-	-	-
2036-2040	<u>5,295,000</u>	<u>437,874</u>	<u>5,732,874</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 29,584,996</u>	<u>\$ 5,998,971</u>	<u>\$ 35,583,967</u>	<u>\$ 97,094</u>	<u>\$ 4,007</u>	<u>\$ 101,101</u>

Year Ending June 30	Total		
	Principal	Interest	Total
2026	\$ 4,247,862	\$ 1,166,927	\$ 5,414,789
2027	4,653,906	964,441	5,618,347
2028	2,740,322	740,076	3,480,398
2029	1,855,000	619,178	2,474,178
2030	2,000,000	548,820	2,548,820
2031-2035	8,890,000	1,525,662	10,415,662
2036-2040	<u>5,295,000</u>	<u>437,874</u>	<u>5,732,874</u>
Total	<u>\$ 29,682,090</u>	<u>\$ 6,002,978</u>	<u>\$ 35,685,068</u>

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

June 30, 2025

I. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers in:		
	Food Service Fund	Capital Projects Fund	Total
Transfers out:			
General Fund	\$ 9,875	\$ 70,911	\$ 80,786
Grants and Student Body Fund	-	183,425	183,425
Total	<u>\$ 9,875</u>	<u>\$ 254,336</u>	<u>\$ 264,211</u>

J. Constraints on Fund Balances

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

	General Fund	Grants and Student Body Fund	Food Service Fund	Scholarship Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Fund balances:							
Nonspendable:							
Food inventory	\$ -	\$ -	\$ 28,365	\$ -	\$ -	\$ -	\$ 28,365
Prepays	4,672	23,263	-	-	-	-	27,935
Restricted for:							
Debt service	-	-	-	-	2,300,043	-	2,300,043
Facility improvements	-	-	-	-	-	1,521,479	1,521,479
Student activities	-	375,379	-	-	-	-	375,379
School nutrition	-	-	7,680	-	-	-	7,680
Scholarship funds	-	-	-	54,709	-	-	54,709
Grant projects	-	138,846	-	-	-	-	138,846
Committed to:							
Vehicle replacement	-	-	-	-	-	46,309	46,309
Equipment additions	-	-	-	-	-	2,079,953	2,079,953
Insurance pool	461,861	-	-	-	-	-	461,861
Board projects	-	1,791	-	-	-	-	1,791
PERS reserve	-	1,775,000	-	-	-	-	1,775,000
Assigned to:							
Textbook needs	-	1,006,350	-	-	-	-	1,006,350
Technology needs	-	21,266	-	-	-	-	21,266
Facility improvements	-	27,663	-	-	-	-	27,663
Athletics capital projects	-	-	-	-	-	150,636	150,636
Unassigned	<u>4,864,228</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,864,228</u>
Total fund balances	<u>\$ 5,330,761</u>	<u>\$ 3,369,558</u>	<u>\$ 36,045</u>	<u>\$ 54,709</u>	<u>\$ 2,300,043</u>	<u>\$ 3,798,377</u>	<u>\$ 14,889,493</u>

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

June 30, 2025

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. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years. 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.

B. Pension Plan

1. Plan Description

The District is a participating employer in the Oregon Public Employees Retirement System (OPERS), a cost-sharing, multiple-employer, defined benefit, and defined contribution pension plan. The Oregon Legislature has delegated authority to the Public Employees Retirement System Board to administer and manage the system. All benefits of the system are established by the legislature, pursuant to Oregon Revised Statutes (ORS) Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available annual comprehensive financial report and actuarial valuation, both of which can be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

2. Benefits Provided

a. Tier One/Tier Two Retirement Benefits (ORS Chapter 238)

Pension Benefits

The PERS 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 base benefit is based on years of service and final average salary. A percentage (1.67% for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

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A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if they have had a contribution in each of five calendar years or have reached at least 50 years of age before ceasing employment with a participating employer. General service employees may retire after reaching age 55. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Pension Plan is closed to new members hired on or after August 29, 2003.

Death Benefits

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

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

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

Benefit Changes After Retirement

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the fair value of underlying global equity investments of that account. Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

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

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b. Oregon Public Service Retirement Plan (OPSRP) Pension Program (Defined Benefit)

Pension Benefits

The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions and earnings. Benefits are calculated with the following formula for members who attain normal retirement age:

General service: 1.5% 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, or, 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% 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 credit before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45% of the member's salary determined as of the last full month of employment before the disability occurred.

Benefit Changes After Retirement

Under ORS 238.360, monthly benefits are adjusted annually through cost-of-living adjustments (COLA), starting with the monthly benefits received or entitled to be received on August 1. The COLA is capped at 2.0%.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

c. OPSRP Individual Account Program (IAP) (Defined Contribution)

Benefit Terms

The IAP is an individual account-based program under the OPERS tax-qualified governmental plan as defined under ORS 238A.400. An IAP member becomes vested on the date the employee account is established or on the date the rollover account is established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

Upon retirement, a member of the OPSRP IAP may receive the amounts in their employee account, rollover account, and vested employer-funded account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, or 20-year period or an anticipated life span option. Installment amounts vary with market returns as the account remains invested while in distribution. When chosen, the distribution option must result in a \$200 minimum distribution amount, or the frequency of the installments will be adjusted to reach that minimum.

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.

Recordkeeping

OPERS contracts with Voya Financial to maintain IAP participant records.

3. Contributions

PERS' funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. Employer contributions for the year ended June 30, 2025 were \$4,328,178, excluding amounts to fund employer-specific liabilities. The rates in effect for the fiscal year ended June 30, 2025 were 0.24% for Tier One/Tier Two general service members, 0% for OPSRP Pension Program general service members, and 6% for OPSRP IAP. The District has elected to make the payments on behalf of its employees for the OPSRP IAP.

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

June 30, 2025

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

At June 30, 2025, the District reported a liability of \$9,653,687 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to June 30, 2024. 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 entities, actuarially determined. At the June 30, 2024 measurement date, the District's proportion was 0.0434%, which increased from its proportion of 0.0165% measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$2,302,012. At June 30, 2025, 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	\$ 571,892	\$ 23,040
Change in assumptions	970,585	1,243
Net difference between projected and actual earnings on investments	613,279	-
Change in proportionate share	3,517,686	5,581,926
Differences between employer contributions and employer's proportionate share of system contributions	5,911,586	1,357,750
Total (prior to post-MD contributions)	11,585,028	6,963,959
Contributions subsequent to the MD	9,939	-
Total	\$ 11,594,967	\$ 6,963,959

Deferred outflows of resources related to pensions of \$9,939 resulting from the District's contributions subsequent to the measurement date will be recognized as either a reduction of the net pension liability or an increase in the net pension asset in the year ended June 30, 2026.

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NOTES TO BASIC FINANCIAL STATEMENTS

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

Subsequent fiscal years	Deferred Outflows/ (Inflows) of Resources
1st Fiscal Year	\$ 814,702
2nd Fiscal Year	2,053,928
3rd Fiscal Year	964,579
4th Fiscal Year	548,049
5th Fiscal Year	239,811

5. Actuarial Assumptions

The employer contribution rates effective July 1, 2023 through June 30, 2025 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), and (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 (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an actuarially determined amount for funding a disability benefit component, and (3) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2022
Measurement Date	June 30, 2024
Experience Study	2022, published July 24, 2023
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40%
Long-Term Expected Rate of Return	6.90%
Discount Rate	6.90%
Projected Salary Increases	3.40%
Cost of Living Adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25% / 0.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Healthy retirees and beneficiaries: Pub-2010 Healthy retirees, 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 based on the 2022 Experience Study, which reviewed experience for the six-year period ending on December 31, 2022.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
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6. 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 Public Employees Retirement System 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 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 OPERS’ annual comprehensive financial report, which can be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

7. Discount Rate

The discount rate used to measure the total pension liability was 6.90% for the Defined Benefit Pension Plan. 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 pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

8. Sensitivity of the District’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.90%, as well as what the District’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability (asset)	\$ 15,228,299	\$ 9,653,687	\$ 4,984,677

9. Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued OPERS annual comprehensive financial report.

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

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C. Other Post-Employment Benefits - PERS Retirement Health Insurance Account (RHIA)

1. Plan Description

The District contributes to the PERS Retirement Health Insurance Account (RHIA), established by ORS 238.420, for each of its eligible employees. RHIA is a cost-sharing, multiple-employer, other postemployment benefit plan administered by OPERS. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants hired after August 29, 2003. OPERS issues a publicly available annual comprehensive financial report, which can be obtained at: <https://www.oregon.gov/pers/emp/pages/annual-reports.aspx>.

2. Benefits Provided

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

3. Contributions

PERS' funding policy provides for 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. Employer contribution rates for the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The District's contribution rates for the period were 0.05% for Tier One/Tier Two members to fund the normal cost portion of RHIA benefits. No unfunded actuarial accrued liability rate was assigned for the RHIA program as it was funded at 221.3% as of December 31, 2023. Typically, PERS employers contribute an actuarially determined percentage of all PERS-covered salaries to amortize the unfunded actuarial accrued liability over a fixed period with new unfunded actuarial accrued liabilities being amortized over 10 years. The District's total contributions for the year ended June 30, 2025 amounted to \$15.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

4. OPEB Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Related to RHIA

At June 30, 2025, the District reported an asset of \$395,240 for its proportionate share of the OPERS net OPEB asset. The net OPEB asset was measured as of June 30, 2024, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022 rolled forward to June 30, 2024. The District's proportion of the net OPEB asset was based on the District's contributions to the RHIA program during the measurement period relative to contributions from all participating employers. At the June 30, 2024 measurement date, the District's proportionate share was 0.0979%, which is an increase from its proportion of 0.0703% measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized OPEB credit from this plan of \$71,675. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 7,730
Change in assumptions	-	4,999
Net difference between projected and actual earnings on investments	11,160	-
Change in proportionate share	5,066	51,094
Total (prior to post-MD contributions)	16,226	63,823
Contributions subsequent to the MD	15	-
Total	\$ 16,241	\$ 63,823

Deferred outflows of resources related to OPEB of \$15 resulting from the District's contributions subsequent to the measurement date will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ending June 30, 2026.

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Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

Subsequent fiscal years	Deferred Outflows/ (Inflows) of Resources
1st Fiscal Year	\$ (63,788)
2nd Fiscal Year	8,864
3rd Fiscal Year	6,037
4th Fiscal Year	1,305

5. Actuarial Methods and Assumptions

The RHIA plan is unaffected by healthcare cost trends since the benefit is limited to a \$60 monthly payment toward Medicare companion insurance premiums; consequently, the disclosure of a healthcare cost trend is not applicable. Other significant actuarial assumptions are consistent with those disclosed for the OPERS pension plan in Note IV-B.5.

6. Long-Term Expected Rate of Return

The long-term expected rate of return assumptions for the OPEB plan are consistent with those disclosed for the OPERS pension plan in Note IV-B.6.

7. Discount Rate

The discount rate used to measure the total OPEB liability was 6.90% for the OPEB plan. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the OPEB plan's 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 OPEB plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

8. Sensitivity of the District’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

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

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB liability (asset)	\$ (365,875)	\$ (395,240)	\$ (420,526)

9. OPEB Plan Fiduciary Net Position

Detailed information about the other postemployment benefit plan’s fiduciary net position is available in the separately issued OPERS annual comprehensive financial report.

D. Other Post-Employment Benefits - District Medical Benefit Plan

1. Plan Description

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

2. Benefits Provided

Plan benefits are established by the Oregon Legislature, pursuant to ORS Chapter 243. ORS stipulates that, for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees.

The 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.

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

June 30, 2025

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision, as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

Medical Benefit Membership and Eligibility

Benefits and eligibility for members are established through collective bargaining agreements. All classes of employees 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 July 1, 2023, there were 269 active participants in the Medical Benefit Plan. The average age of active participants was 43.4.

The District did not establish an irrevocable trust (or equivalent arrangement) to account for the plan.

3. 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.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

4. Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2023 valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	July 1, 2023
Measurement Date/Fiscal Year End	June 30, 2024 through June 30, 2025
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Interest Rate for Discounting Future Liabilities	3.93% per year, based on all years discounted at municipal bond rate
Inflation Rate	2.40% per year
Salary Scale	3.40% per year
Mortality	<p>Non-annuitant male: 125% of the combined 80% Pub-2010 Teacher/20% Pub-2010 General Employee male table.</p> <p>Non-annuitant female: 100% of Pub-2010 Teacher Employee female table.</p> <p>Annuitant male: 80% of the Pub-2010 Healthy Teacher Retiree male table and 20% of Pub-2010 Healthy General Retiree male table.</p> <p>Annuitant female: 100% of the Pub-2010 Healthy Teacher Retiree female table.</p>
Future Mortality Improvement	Unisex 2019 Social Security Data Scale

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.

Current and future retirees are assumed to remain enrolled in the plans in which they are currently enrolled, if any. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

5. Total OPEB Liability, Expense, and Deferred Outflows and Inflows of Resources Related to the Medical Benefit Plan

The District's total OPEB liability of \$1,135,127 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2023.

For the fiscal year ended June 30, 2025, the District recognized OPEB expense from this plan of \$111,797.

	Total OPEB Liability
Beginning balance	\$ 1,104,586
Changes for the year:	
Service cost	114,045
Interest on total OPEB liability	42,730
Effect of assumption changes or inputs	(29,470)
Benefit payments	(96,764)
Ending balance	\$ 1,135,127

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to this OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 25,263	\$ 161,722
Change in assumptions	46,505	184,244
Benefit payments	94,032	-
Total	\$ 165,800	\$ 345,966

Deferred outflows of resources related to OPEB of \$94,032 resulting from the District's benefit payments will be recognized as either a reduction of the net OPEB liability or an increase in the net OPEB asset in the year ended June 30, 2026.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

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

Amortization Period Ending June 30	Deferred Outflows/ (Inflows) of Resources
1st fiscal year	\$ (39,115)
2nd fiscal year	(37,073)
3rd fiscal year	(36,298)
4th fiscal year	(40,353)
5th fiscal year	(45,191)
Thereafter	(76,168)

6. Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability, calculated using the discount rate of 3.93%, as well as what the liability would be if it were calculated using a discount rate that is one percentage point lower (2.93%) or one percentage point higher (4.93%) than the current discount rate.

	Discount Rate		
	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	\$ 1,241,187	\$ 1,135,127	\$ 1,041,737

The following presents the net OPEB liability, calculated using the healthcare cost trend rate of 5.75% graded down to 3.75%, as well as what the liability would be if it were calculated using a rate that is one percentage point lower (4.75%) or one percentage point higher (6.75%) than the current healthcare cost trend rate.

	Healthcare Cost Trend		
	1% Decrease (4.75%)	Current Trend Rate (5.75%)	1% Increase (6.75%)
Total OPEB liability	\$ 1,006,002	\$ 1,135,127	\$ 1,292,800

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

E. Collective Bargaining Agreements

At June 30, 2025, the District had 264 total staff members, and 225 were covered under their respective collective bargaining agreements. Of the total covered staff, 100 are classified staff and 115 are licensed staff. The existing agreement for classified staff expires on June 30, 2026 and the existing agreement for licensed staff expires on June 30, 2028.

F. Restatement

The District restated beginning net position to correct reporting of a deferred contractual liability and accumulated depreciation as follows:

Government-Wide Statements	Governmental Activities
Net position - beginning, as originally reported	\$ (17,661,374)
To correct reporting of insurance pool contractual liability	(280,901)
To correct accumulated depreciation	234,050
Net position - beginning, as restated	\$ (17,708,225)

G. New Pronouncements

For the fiscal year ended June 30, 2025, the District implemented the following new accounting standard:

GASB Statement No. 102, *Certain Risk Disclosures* - This statement improves reporting by providing users of financial statements with essential information that previously was 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.

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. 103, *Financial Reporting Model Improvements* - The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

GASB Statement No. 104, *Disclosure of Certain Capital Assets* - This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

H. Subsequent Events

Management has evaluated subsequent events through November 20, 2025, 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
2016	0.06644210%	\$ 3,814,747	\$ 9,908,146	38.50%	91.88%
2017	0.07654891%	11,491,769	10,016,742	114.73%	80.53%
2018	0.08589820%	11,579,110	10,540,042	109.86%	83.12%
2019	0.09207820%	13,948,634	10,970,298	127.15%	82.07%
2020	0.07994184%	13,828,024	11,061,732	125.01%	80.20%
2021	0.08533631%	18,623,318	11,521,147	161.64%	75.79%
2022	0.08007615%	9,582,296	12,196,933	78.56%	87.60%
2023	0.04412934%	6,757,087	12,480,199	54.14%	84.50%
2024	0.01650714%	3,091,901	13,515,478	22.88%	81.70%
2025	0.04343178%	9,653,687	13,559,197	71.20%	79.30%

Schedule of Contributions

Year Ended June 30	Contractually required contribution	Contributions in relation to the contractually required contribution liability (NPL)	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a % of covered payroll
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%
2025	9,939	(9,939)	-	15,320,483	0.06%

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULES OF THE PROPORTIONATE SHARE OF THE
NET OPEB ASSET AND CONTRIBUTIONS

OREGON PERS SYSTEM

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	0.11266617%	\$ 30,596	\$ 10,016,742	0.31%	94.15%
2018	0.10765401%	(44,928)	10,540,042	-0.43%	108.88%
2019	0.10738364%	(119,869)	10,970,289	-1.09%	123.99%
2020	0.10648567%	(205,769)	11,061,732	-1.86%	144.40%
2021	0.16956734%	(345,511)	11,521,147	-3.00%	150.07%
2022	0.09245396%	(317,487)	12,196,933	-2.60%	183.90%
2023	0.08285293%	(294,406)	12,480,199	-2.36%	194.60%
2024	0.07030412%	(257,430)	13,515,478	-1.90%	201.60%
2025	0.09785383%	(395,240)	13,559,197	-2.91%	220.60%

Schedule of Contributions

Year Ended June 30	Contractually required contribution	Contributions in relation to the contractually required contribution liability (NPL)	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%
2025	15	(15)	-	15,320,483	0.00%

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS

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)
2025	1,104,586	114,045	42,730	-	(29,470)

Year Ended June 30	(f) Benefit Payments	(g) Total Ending Medical Benefit	(h) Employer's covered payroll	(i) Medical Benefit 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%
2025	(96,764)	1,135,127	15,320,483	7.41%

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

GENERAL FUND

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 8,478,500	\$ 8,478,500	\$ 344,377	\$ 8,822,877
Intermediate revenue	460,573	460,573	23,085	483,658
State revenue	18,813,277	18,813,277	(254,008)	18,559,269
Federal revenue	10,000	10,000	(10,000)	-
Total revenues	<u>27,762,350</u>	<u>27,762,350</u>	<u>103,454</u>	<u>27,865,804</u>
EXPENDITURES				
Current				
Instruction	17,894,865	17,949,865	(1,557,714)	16,392,151
Support services	12,489,338	13,106,864	(1,739,198)	11,367,666
Community services	5,700	5,700	(395)	5,305
Contingency	661,661	1,000,000	(1,000,000)	-
Total expenditures	<u>31,051,564</u>	<u>32,062,429</u>	<u>(4,297,307)</u>	<u>27,765,122</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,289,214)</u>	<u>(4,300,079)</u>	<u>4,400,761</u>	<u>100,682</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(80,786)</u>	<u>(80,786)</u>	-	<u>(80,786)</u>
Net change in fund balance	(3,370,000)	(4,380,865)	4,400,761	19,896
Fund balance - beginning	<u>4,300,000</u>	<u>5,310,865</u>	-	<u>5,310,865</u>
Fund balance - ending	<u>\$ 930,000</u>	<u>\$ 930,000</u>	<u>\$ 4,400,761</u>	<u>\$ 5,330,761</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, 2025

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES				
Local revenue	\$ 412,702	\$ 412,702	\$ 54,890	\$ 467,592
Intermediate revenue	132,020	132,020	(128,790)	3,230
State revenue	4,316,695	4,316,695	(151,956)	4,164,739
Federal revenue	2,043,733	2,043,733	(603,350)	1,440,383
Total revenues	<u>6,905,150</u>	<u>6,905,150</u>	<u>(829,206)</u>	<u>6,075,944</u>
EXPENDITURES				
Current				
Instruction	3,357,615	3,357,615	(194,078)	3,163,537
Support services	4,705,226	4,705,226	(1,136,732)	3,568,494
Community services	108,253	108,253	(24,505)	83,748
Facilities acquisition and const	200,000	200,000	(200,000)	-
Contingency	2,313,022	2,313,022	(2,313,022)	-
Total expenditures	<u>10,684,116</u>	<u>10,684,116</u>	<u>(3,868,337)</u>	<u>6,815,779</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,778,966)</u>	<u>(3,778,966)</u>	<u>3,039,131</u>	<u>(739,835)</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	375,000	375,000	(375,000)	-
Transits	(14,952)	(14,952)	(14,952)	-
Transfers out	(258,425)	(258,425)	(75,000)	(183,425)
Total other financing sources (uses)	<u>101,623</u>	<u>101,623</u>	<u>(285,048)</u>	<u>(183,425)</u>
Net change in fund balance	(3,677,343)	(3,677,343)	2,754,083	(923,260)
Fund balance - beginning	<u>3,677,343</u>	<u>3,677,343</u>	<u>615,475</u>	<u>4,292,818</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,369,558</u>	<u>\$ 3,369,558</u>

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

FOOD SERVICE FUND

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 114,200	\$ (36,858)	\$ 77,342
State revenue	100,000	183,041	283,041
Federal revenue	1,291,500	(168,765)	1,122,735
Total revenues	1,505,700	(22,582)	1,483,118
EXPENDITURES			
Enterprise and community services	1,675,700	(196,537)	1,479,163
Excess (deficiency) of revenues over (under) expenditures	(170,000)	173,955	3,955
OTHER FINANCING SOURCES (USES)			
Transfers in	-	9,875	9,875
Net change in fund balance	(170,000)	183,830	13,830
Fund balance - beginning	170,000	(147,785)	22,215
Fund balance - ending	\$ -	\$ 36,045	\$ 36,045

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

SCHOLARSHIP FUND

For the Year Ended June 30, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ -	\$ 17,000	\$ 17,000
EXPENDITURES			
Current			
Support services	48,542	(38,959)	9,583
Excess (deficiency) of revenues over (under) expenditures	(48,542)	55,959	7,417
Fund balance - beginning	48,542	(1,250)	47,292
Fund balance - ending	\$ -	\$ 54,709	\$ 54,709

OTHER SUPPLEMENTARY INFORMATION
INDIVIDUAL FUND SCHEDULES

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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

DEBT SERVICE FUND

For the Year Ended June 30, 2025

	<u>Original and Final Budget</u>	<u>Variance with Final Budget Over (Under)</u>	<u>Actual Budget Basis</u>
REVENUES			
Local revenue	\$ 4,648,413	\$ 437,070	\$ 5,085,483
EXPENDITURES			
Debt service	5,125,000	(1,708)	5,123,292
Contingency	<u>1,882,155</u>	<u>(1,882,155)</u>	<u>-</u>
Total expenditures	<u>7,007,155</u>	<u>(1,883,863)</u>	<u>5,123,292</u>
Excess (deficiency) of revenues over (under) expenditures	(2,358,742)	2,320,933	(37,809)
Fund balance - beginning	<u>2,358,742</u>	<u>(20,890)</u>	<u>2,337,852</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 2,300,043</u>	<u>\$ 2,300,043</u>

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, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 269,895	\$ (201,492)	\$ 68,403
EXPENDITURES			
Current			
Instruction	100,000	(65,120)	34,880
Support services	410,010	(273,697)	136,313
Facilities acquisition and construction	2,551,654	(2,453,111)	98,543
Debt service	41,500	(969)	40,531
Contingency	1,308,266	(1,308,266)	-
Total expenditures	4,411,430	(4,101,163)	310,267
Excess (deficiency) of revenues over (under) expenditures	(4,141,535)	3,899,671	(241,864)
OTHER FINANCING SOURCES (USES)			
Transfers in	339,211	(84,875)	254,336
Net change in fund balance	(3,802,324)	3,814,796	12,472
Fund balance - beginning	3,802,324	(16,419)	3,785,905
Fund balance - ending	\$ -	\$ 3,798,377	\$ 3,798,377

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, 2025

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Budget Basis
REVENUES			
Local revenue	\$ 340,579	\$ 33,009	\$ 373,588
EXPENSES			
Current			
Support services	251,200	(151,670)	99,530
Contingency	589,379	(589,379)	-
Total expenses	840,579	(741,049)	99,530
Excess (deficiency) of revenues over (under) expenses	(500,000)	774,058	274,058
Net position - beginning	500,000	95,172	595,172
Net position - ending	\$ -	\$ 869,230	\$ 869,230

OTHER FINANCIAL SCHEDULES

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FUTURE REQUIREMENTS FOR THE RETIREMENT OF DEBT OUTSTANDING

For the Year Ended June 30, 2025

Fiscal Year	Total All Requirements			General Obligation Refunding Bonds, 2023 Issue		
	Total	Principal	Interest	Total	Principal	Interest
2026	\$ 5,414,789	\$ 4,247,862	\$ 1,166,927	\$ 2,324,250	\$ 1,740,000	\$ 584,250
2027	5,618,347	4,653,906	964,441	2,397,250	1,900,000	497,250
2028	3,480,398	2,740,322	740,076	1,477,250	1,075,000	402,250
2029	2,474,178	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	\$ 35,685,068	\$ 29,682,090	\$ 6,002,978	\$ 14,271,250	\$ 11,685,000	\$ 2,586,250

Fiscal Year	Limited Tax Pension Bonds, 2021 Issue			Full Faith and Credit Loan, Series 2017		
	Total	Principal	Interest	Total	Principal	Interest
2026	\$ 859,867	\$ 565,000	\$ 294,867	\$ 40,252	\$ 37,862	\$ 2,390
2027	888,630	600,000	288,630	40,251	38,906	1,345
2028	920,470	640,000	280,470	20,598	20,326	272
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	\$ 15,768,001	\$ 12,875,000	\$ 2,893,001	\$ 101,101	\$ 97,094	\$ 4,007

Fiscal Year	Limited Tax Pension Bonds, 2003 Issue		
	Total	Principal	Interest
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	\$ 5,544,716	\$ 5,024,996	\$ 519,720

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF CONTINUING DISCLOSURE REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS

June 30, 2025

1. PROPERTY VALUATION	<u>Marion County</u>	<u>Linn County</u>	<u>Total</u>
Real Market Value	\$3,002,899,413	\$879,641,348	\$3,882,540,761
Taxable Assessed Value	\$1,472,100,750	\$406,281,096	\$1,878,381,846

2. PROPERTY TAXES

A. Representative Levy Rate

(per \$1,000 of Assessed Value)

	<u>Billing Rate</u>	<u>Bond Levy Rate</u>	<u>Rate</u>	<u>Rate</u>
Marion County	\$4.3973	\$1.1722	\$0.0000	\$5.5695
Linn County	\$4.3973	\$1.1722	\$0.0000	\$5.5695

B. Tax Collections

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Property Taxes Levied	\$8,203,561.29	\$2,205,453.42	\$10,409,014.71
Property Taxes Collected	\$7,961,702.10	\$2,138,260.80	\$10,099,962.90

3. GENERAL OBLIGATION BONDS

A. Outstanding Long-Term Debt (See pages 39 through 41.)

B. Outstanding General Obligation Bonds See page 71 for detail.)

<u>General Obligation Bonds</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Amount Issued</u>	<u>Amount Outstanding as of June 30, 2025</u>
GO Bonds, Series 2023	6/15/2023	6/15/2033	18,609,000	11,685,000
Total General Obligation Bonds				<u>\$11,685,000</u>

4. AVERAGE DAILY MEMBERSHIP (Weighted)

Extended ADMw:

	<u>2024</u>	<u>2025</u>
Current Fiscal Year Estimated ADMw	2,479.59	2,480.70
Prior Fiscal Year Estimated ADMw	2,450.67	2,411.62
Extended ADMw (greater of Current or Prior Year)	2,479.59	2,480.70

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

	<u>Tier 1/Tier 2 Payroll</u>	<u>OPSRP General Payroll</u>	<u>OPSRP Police and Fire Payroll</u>
	0.24%	0.00%	2.19%
- (7) Annual Required Contribution See page 61.
- (8) Net OPEB Obligation See pages 12-13.
- (9) Actuarial Accrued Liability See page 61.
- (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 97383

We have audited the basic financial statements of North Santiam School District No. 29J as of and for the year ended June 30, 2025 and have issued our report thereon dated November 20, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Compliance

As part of obtaining reasonable assurance about whether 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 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 North Santiam School District No. 29J’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of North Santiam School District No. 29J’s internal control over financial reporting. However, we noted certain matters that we have reported to management of the District in a separate letter dated November 20, 2025.

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.


Accuity, LLC
November 20, 2025

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SUPPLEMENTAL INFORMATION REQUIRED BY OREGON DEPARTMENT OF EDUCATION

For the Year Ended June 30, 2025

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:		Objects 325, 326, 327
	Please enter your expenditures for electricity, heating fuel, and water and sewage for these Functions and Objects.	Function 2540	\$ 549,761
		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	4150	Construction
1140	Pre-Kindergarten	2550	Pupil Transportation
1300	Continuing Education	3100	Food Service
1400	Summer School	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, 2025

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 Special Education Cluster	67034	84.010	\$ 532,188
IDEA Special Education Grants To States	74084/68439	84.027	636,286
Preschool Grant	74267/69209	84.173	<u>2,188</u>
Total Special Education Cluster			<u>638,474</u>
English Language Acquisition Grants	58493/77000	84.365	12,308
Supporting Effective Instruction	72771/76736	84.367	90,110
Student Support and Academic Enrichment	72968/66823	84.424	34,394
COVID-19 - Elementary & Secondary Schools Emergency Relief Fund	64947/69302	84.425	<u>48,642</u>
Total Passed through Oregon State Department of Education			<u>1,356,116</u>
Total U.S. Department of Education			<u>1,356,116</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	265,598
Food Distribution/USDA Commodities	2143	10.555	90,977
National School Lunch Program	2143	10.555	691,273
National School Lunch Program - Supply Chain Assistance	2143	10.555	64,171
Summer Food Service Program	2143	10.559	<u>10,716</u>
Total Child Nutrition Cluster			<u>1,122,735</u>
Total U.S. Department of Agriculture			<u>1,122,735</u>
Total federal expenditures			<u>\$ 2,478,851</u>

* Major program
150

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

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, 2025. 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. 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, 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.

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

D. Reporting Entity

The reporting entity is fully described in the notes to the District's basic financial statements. Additionally, the Schedule includes all federal programs administered by the District for the year ended June 30, 2025.

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, each major fund, and the remaining fund information of North Santiam School District No. 29J as of and for the year ended June 30, 2025, 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 November 20, 2025.

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.

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

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

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 that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Accuity, LLC
Albany, Oregon

November 20, 2025



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's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. 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, 2025.

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 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, implementation, and maintenance of effective internal controls over compliance with the requirements of laws, statutes, regulations, rules, and provision of contracts or grant agreements applicable to the District's 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. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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. 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.

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 stylized and cursive, with the letters "A", "C", and "L" being particularly prominent and large. The "C" and "L" are connected to the "u" and "y" respectively, and the "L" has a long, sweeping tail that loops back under the "y".

Accuity, LLC
Albany, Oregon

November 20, 2025

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

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?	No
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:	

<i>Assistance Listing Number(s) (ALN)</i>	<i>Name of Federal Program or Cluster</i>
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?	Yes

SECTION II - STATUS OF PRIOR YEAR FINDINGS

<u><i>Finding Number</i></u>	<u><i>Status</i></u>
2024-001	Corrected during the fiscal year ended June 30, 2025.



NORTH SANTIAM SCHOOL DISTRICT NO. 29J

Report to the Board of Directors
for the Year Ended June 30, 2025

November 20, 2025



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

NORTH SANTIAM SCHOOL DISTRICT NO. 29J
Stayton, Oregon

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November 20, 2025

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

We are pleased to present this report related to our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of North Santiam School District No. 29J, Stayton, Oregon, for the year ended June 30, 2025. 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 is not intended to be 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 97383

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, 2025, and have issued our report thereon dated November 20, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Matters

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, Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. The application of existing policies was not changed during the year ended June 30, 2025. 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 long-term debt obligations, as well as pension and OPEB plans.

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 of adjusting journal entries summarizes material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management. The attached schedule of passed journal entries summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

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 November 20, 2025.

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, schedules of the District's proportionate share of the net pension liability and contributions, schedules of the District's proportionate share of the net OPEB asset, and schedule of changes in OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the aforementioned RSI and do not express an opinion or provide any assurance on it.

We were engaged to report on the budgetary comparison information for the General Fund and major special revenue fund budgetary comparison information, which is RSI. We were also engaged to report on the combining statements, individual fund schedules, 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* (Uniform Guidance). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the 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 not engaged to report on the other financial schedules or supplemental information required by the Oregon Department of Education, which accompany the financial statements, but are not RSI. We did not perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

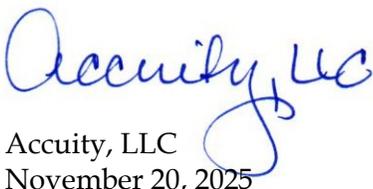
Modification of Auditor's Report

We have added an emphasis of matter paragraph to the auditor's report for implementation of GASB Statement No. 102, *Certain Risk Disclosures*.

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 written in a cursive, flowing style.

Accuity, LLC
November 20, 2025

Recently Issued Accounting Standards June 30, 2025

New Pronouncements

For the fiscal year ended June 30, 2025, the District implemented the following new accounting standard:

GASB Statement No. 102, *Certain Risk Disclosures* – This statement improves reporting by providing users of financial statements with essential information that previously was 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.

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. 103, *Financial Reporting Model Improvements* – The objective of this statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government’s accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. It also establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.



June 24, 2025

Management and Those Charged with Governance
North Santiam School District
1155 North Third Ave.
Stayton, OR 97383

We are pleased to confirm our understanding of the services we are to provide to North Santiam School District for the year ending June 30, 2025.

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 ending June 30, 2025. 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 appropriate 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 the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions

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 we 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 we 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

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



1. Schedule of Future Requirements for Retirement of Debt Outstanding
2. Schedule of Continuing Disclosure Requirements
3. Revenue and Expenditure Summaries for All Funds
4. Supplemental Information Required by the Oregon Department of Education

The objectives of our audit are to obtain reasonable assurance about 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 opinions 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 above 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 the 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 or noncompliance 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 your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Revenue Recognition (presumptive risk)
2. Cutoff of Transactions

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 the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, 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 will 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.

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 GAAP; and for compliance with applicable laws and regulations (including federal statutes), rules, 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; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). 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, such as records, documentation, 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 of each opinion unit 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. You are 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 evaluate and 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 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, 2025.



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 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 or 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.

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 GAAP 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 judgment, 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 nonaudit 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.



We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request, 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 summarize 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, auditor's 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. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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, pass-through entity, 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.

Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on October 16, 2025 and to issue our report no later than December 31, 2025. If, through no fault of Accuity, LLC, necessary information is not made available in a timely manner, the time limitations herein referenced shall be extended as agreed upon by both parties.

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, typing, postage, copies, and travel), will be \$34,000. 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 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.

Accuity, LLC does not host any of North Santiam School District's information. Liscio is used solely to transmit data and is not intended to store your information. North Santiam School District is solely responsible for downloading any deliverables and other records from Liscio that North Santiam School District wishes to retain for its own records at the completion of the engagement.

Reporting

We will issue written reports 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 of these 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 the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may 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 the 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 losses 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 North Santiam School District 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 it where indicated below and return it to us.

Very truly yours,

Glen Kearns

Glen Kearns

June 24, 2025

Date

Accuity, LLC

RESPONSE:



This letter correctly sets forth the understanding of North Santiam School District.

Rhonda Allen

Rhonda Allen

06/24/2025

Date



North Santiam School District 29J

Serving Lyons, Mehama, Stayton, and Sublimity

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

This representation letter is provided in connection with your audit of the financial statements of North Santiam School District No. 29J, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures, 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 to be material, regardless of size, 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, 2025, 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 U.S. GAAP 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.



North Santiam School District 29J

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5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
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. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of signature of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
10. 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.
11. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12. 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.



North Santiam School District 29J

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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.

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

14. 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.

15. We have no knowledge of any fraud or suspected fraud that affects the District and involves management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.

16. 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.

17. 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.

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

19. 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

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

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

22. We have a process to track the status of audit findings and recommendations.

23. 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.



North Santiam School District 29J

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24. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
25. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.
26. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net position/fund balance.
27. 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.
28. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with Governmental Accounting Standards Board (GASB) Statement No. 91.
29. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
30. We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101.
31. 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.
32. As part of your audit, you assisted with preparation of the financial statements and related disclosures. 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 related disclosures.
33. 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.



North Santiam School District 29J

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34. 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.

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

36. 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.

37. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

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

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

40. 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.

41. 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.

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

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

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

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.



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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. With respect to the supplementary information and federal award information required by the Uniform Guidance:

a. We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe this information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary 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 the supplementary 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.

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

b. We acknowledge our responsibility for presenting the 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.



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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.

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.

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, including 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.

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



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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 the 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 that might significantly affect internal control, including any corrective action we have 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, if any, 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



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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, if any, 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.

Lee Loving, Superintendent
North Santiam School District No. 29J

11/20/2025

Date

Rhonda Allen, Director of Business & Fiscal Services
North Santiam School District No. 29J

11-19-25

Date

NORTH SANTIAM SCHOOL DISTRICT

Journal Entry

06/30/2025

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To record change to deferred taxes and cash with agent					
100-0000-9481-000-000-000	Deferred Revenue		0.00	47,653.15	
100-0000-1111-000-000-000	Current Year s Taxes		47,653.15	0.00	
375-0000-9481-000-000-000	Deferred Revenue		0.00	14,144.42	
375-0000-1111-000-000-000	Current Year s Taxes		14,144.42	0.00	
100-0000-9150-000-000-000	Taxes Receivable Collected By Counties		28,279.36	0.00	
100-0000-1111-000-000-000	Current Year s Taxes		0.00	28,279.36	
375-0000-9150-000-000-000	Taxes Receivable - Received by Counties		7,452.18	0.00	
375-0000-1111-000-000-000	Current Year s Taxes		0.00	7,452.18	
Total			<u>97,529.11</u>	<u>97,529.11</u>	<u>-26,066.03</u>
GRAND TOTAL			<u>97,529.11</u>	<u>97,529.11</u>	<u>-26,066.03</u>



Superintendent, Lee Loving
 Director of Business & Fiscal Services, Rhonda Allen
2026-2027 Budget Committee

BOARD MEMBERS	Term Expires	COMMUNITY MEMBERS	Term Expires
Mackenzie Strawn Director #1	06/30/29	-open- Position #8	06/30/27
Erin Cramer Director #2	06/30/27	-open- Position #9	06/30/27
Brunk Conley Director #3	06/30/29	-open- Position #10	06/30/27
Mike Wagner Director #4	06/30/27	-open- Position #11	06/30/27
Mark Henderson Director #5	06/30/27	Scott Knox Position #12	*06/30/25
Coral Ford Director #6	06/30/27	Karen Odenthal Position #13	*06/30/25
Alisha Oliver Director #7	06/30/29	Randy Forrette Position #14	06/30/26

Budget committee members are appointed to three-year terms by the school board. At the end of a budget committee member term, the incumbent member can be reappointed at the discretion of the governing body.

*will be re-appointed for another 3 year term (exp. 06/30/28) when the Board fills the open seats

NSSD Budget Committee Appointment Application

This form is to allow interested residents to be considered for appointment to the NSSD Budget Committee. There are four positions available, all with terms expiring on 6/30/27. There will be an agenda item on the February 19, 2026 Regular Session meeting to review the applications received up to that point. The Board may choose to either appoint new members from the applications received as of that date or to extend the application period and appoint new members during the March 19, 2026 meeting.

Under Oregon law, the Budget Committee consists of the members of a district's school board and an equal number of registered voters who live in the district. Committee members may not be an officer, agent or employee of the district. The Budget Committee's primary role is to review the proposed budget to ensure it aligns with a district's educational goals while remaining fiscally responsible. The Committee does not have the authority to add programs, approve additional personnel, or increase salaries. Once the Budget Committee approves the budget document, their duties cease. The Board will then hold a public hearing on the approved budget and eventually vote to adopt it.

* Indicates required question

1. Email *

2. Name *

3. Phone Number *

4. Residential Address *

5. Occupation *

6. Do you attest you are a registered voter in either Marion or Linn counties? *

Mark only one oval.

Yes

No

7. Do you accept the obligation to prepare for the Budget Meeting on May 14, 2026 *
by reviewing the budget proposal provided to you?

Mark only one oval.

Yes

No

8. Do you accept the obligation to attend a 2nd Budget Meeting on May 21, 2026 *
should a majority vote not be reached on May 14 to approve the budget?

Mark only one oval.

Yes

No

9. Do you currently have students attending school in the District? *

Mark only one oval.

Yes

No

10. Share what makes you interested in serving on the NSSD Budget Committee. *

Please state any fiscal responsibilities or experience that may be beneficial to the process.

11. Do you acknowledge that once the Budget Committee approves the proposed *

budget and it is adopted by the NSSD Board, the committee has no authority over the budget until the process begins again for the next budget cycle.

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Google Forms

Summary - EDITED VERSION - 1/9/2026

Changes Made

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, as 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 have resulted in various policy changes, including 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 issuing a certificate of attendance to a student in their district who does not satisfy the requirements to receive a diploma.

This also now includes reducing the number of NSSD diploma options from five (5) to four (4) by combining the Stayton High School Diploma and the Standard Diploma to account for the new requirements outlined in SB 3.

OSBA still anticipates additional rules (which may affect this policy) resulting from the passage of House Bill 4137 (2024), which affects ORS 329.451.

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**

**** Effective October 1, 2026, for the Class of 2027 and beyond**

The Board will establish graduation requirements for awarding diplomas and certificates of attendance that meet or exceed state requirements.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student who fulfills graduation requirements in less than four years, provided 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.

Stayton High School Standard Diploma

A Stayton High School Standard diploma will be awarded to students in grades 9 through 12 who earn a minimum of 24 credits, which include at least:

1. Three (3.0) credits in mathematics (must include Algebra I or above

2. Four (4.0) credits in language arts (shall include the equivalent of one credit in written composition);
3. Three (3.0) credits in science; (two (2) or more) of which are required to be lab-based.)
4. Three (3.0) credits in social sciences (which 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 Financial Literacy);
5. One-half (0.5) credit in higher education and career path skills²;
6. One-half (0.5) credit in personal financial education³;
7. One (1.0) credit in health education;
8. One (1.0) credit in physical education; and
9. Three (3.0) credits in Career and Technical Education (CTE), the arts, and/or world language⁴ (credits shall be earned in any one area or a combination of areas).

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. ⁵Demonstrate proficiency in the Essential Skills of reading, writing, and applying mathematics in a variety of settings; applied math (OAR 581-022-2115);
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
4. Participate in career-related learning experiences.

¹ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

² 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).

³ 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).

⁴ "World languages" includes sign language, heritage languages and languages other than a student's primary language.

⁵ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

5. ⁶Demonstrate proficiency in the Essential Skills of reading, writing, and applying 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.

Stayton High School Academic Honors Diploma**

****Effective October 1, 2027 (For the Class of 2028 and beyond)**

Students who intend to apply to a college or university after graduation should consider the Academic Honors Program. Honors and Advanced Placement (AP) 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 Stayton High School Standard Diploma;
2. At least ten (10) credits in courses designated Advanced Placement (AP), Dual Credit, and/or courses. A list of the available courses designated as Advanced Placement (AP), Dual Credit, and/or College Prep 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. Advanced Placement (AP), Dual Credit, and/or College Prep credit will not be:
 - (1) Issued for any regularly scheduled class(es) taken on an independent study basis;
 - (2) Counted toward Academic Honors for any class taken before ninth grade. Students must take ten (10.0) credits of Advanced Placement (AP), Dual Credit, and/or College Prep classes during grades 9-12.

Advanced Placement (AP), Dual Credit, and/or College Prep credit can be authorized for certain classes taken at an accredited college or university, provided the prior consent of an administrator is obtained, as long as all the requirements are also met.

3. A Grade Point Average (GPA) of 3.50 or better after seven (7) semesters;
4. A minimum of five (5) graded classes each term for all four (4) years. This does not include Pass/No Pass classes (e.g., teacher aide, peer tutor); however, it does include College Prep credits earned at other accredited public high schools.

⁶ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

5. Be enrolled in and complete a language arts (LA/WR) course every term (except for Early College students);
6. Two (2.0) credits of the same World Language (beginning with the class of 2027);
7. Attended high school for eight (8) complete semesters.

The Academic Honors Committee – consisting of two (2) counselors, the principal (or their designee), and two (2) licensed teachers – will designate College Prep courses before every school year. The Academic Honors Committee will review each transfer student's transcript 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 thirteen (13) of the required twenty-four (24) credits.

1. Three (3.0) credits in 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. One-half (0.5) credit in personal financial education⁷;

⁷ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

6. One-half (0.5) credit in higher education and career path skills⁸;
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.

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. Demonstrate proficiency in the Essential Skills of reading, writing, and applying mathematics in a variety of settings⁹;
2. Develop an education plan and build an education profile; and
3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)).

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 not on an IEP or a Section 504 Plan may not receive a modified statewide OSAS 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.

⁸ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

⁹ 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.

For students with a documented history as described above, the district shall annually provide the parents or guardians of students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas, and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the State or district, and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education, or any other purpose.

Essential Skills Assessments for English Language Learners¹⁰

The district will allow English Language Learner (ELL) students to demonstrate proficiency in Essential Skills in the student’s language of origin for a high school diploma or a modified diploma.

The district will develop procedures to provide local performance assessment options as described in the *Local Performance Assessment Manual*, in the ELL student’s language of origin, and will develop procedures to ensure that locally scored assessment options administered in an ELL student’s language of origin are scored by a qualified rater.

Essential Skills Assessments for English Language Learners Appeal

The district will follow Board policy KL - Public Complaints in the event of an appeal for the denial of a diploma based on the Essential Skills graduation requirement. The district will retain student work samples and student performance data to ensure that sufficient evidence is available in the event of an appeal.]

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations.

To be eligible for an extended diploma, a student must:

¹⁰ 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.

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 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 education;
 - 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 certificate of attendance¹¹ will be awarded to students who:

1. Have maintained regular full-time attendance¹² for at least four years beginning in grade nine;
2. Do not satisfy requirements for a high school diploma, modified diploma, or extended diploma; and

¹¹ 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.

¹² "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 will not be counted against a student.

3. Have a documented history¹³.

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 a documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas, and the requirements for the diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any required reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Other District Responsibilities

The district will ensure that all students have on-site 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 rigorous requirements, for the sole reason the student has the documented 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 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.

¹³ "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.

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 required to be provided to students 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 (OSAS) in language arts and/or mathematics by completing the Oregon Department of Education's Opt-out Form¹⁴ and submitting the form to the district prior to the deadline.

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

¹⁴ Oregon Department of Education page for: [30-day notice and opt-out form](#)

Legal Reference(s):

[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 581-022-250](#)

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.

Diploma Options: Four (4) Diploma Options

Stayton High School Academic Honors Diploma	Stayton High School Standard Diploma	Stayton High School Modified Diploma	Stayton High School Extended Diploma	<i>Certificate of Attendance (Not a diploma)</i>
<p>26 Credits: 4.0: English Language Arts 3.0: Math (Alg 1 & above) 3.0: Science (2.0 lab-based) 1.0: Add'l Math or Science (Student Choice) 1.0: World History 1.0: U.S. History 0.5: American Gov't (Civics) 0.5: Economics 3.0: CTE/Applied Arts/World Lang. 1.0: Health 1.0: PE 0.5: Higher Ed & Career Path Skills 0.5: Personal Finance 6.0: Electives</p>	<p>24 Credits: 4.0: English Language Arts 3.0: Math (Alg 1 & above) 3.0: Science (2.0 lab-based) 3.0: Social Science (Including: 1.0: World History 1.0: U.S. History 0.5: American Gov't (Civics) 0.5: Economics) 3.0: CTE/Applied Arts/World Lang. 1.0: Health 1.0: PE 0.5: Higher Ed & Career Path Skills 0.5: Personal Finance 5.0: Electives</p>	<p>24 Credits: 3.0: English 2.0: Math 2.0: Science 2.0: Social Science 1.0: PE 1.0: Health 1.0: Arts, 2nd Lang, or CTE 0.5 Personal Finance 0.5 Higher Ed/Careers 11.0: Electives</p>	<p>12 Credits: 2.0: English 2.0: Math 2.0: Science 3.0: Social Science 1.0: PE 1.0: Health 1.0: Arts, 2nd Lang, or CTE</p> <p>Of these credits, 6 must be taken outside of the self-contained SPED class.</p>	<p>*4 Years of Regular Attendance *Not considered until the final semester of the 12th grade year</p>
<p>Other Requirements: *Educational Plan & Profile *Career-Related Learning Experiences *Extended Application *Career-Related Learning Standards</p> <hr/> <p>*Ten+ (10.0+) credits of AP/Dual Credit/College Prep *Two (2+) credits of the same World Language *GPA of 3.50+ after 7 semesters *Minimum of 5 graded classes each term/all four years *Enrolled in Language Arts courses every semester (except Early College students). *Attend all 8 complete semesters</p>	<p>Other Requirements: *Educational Plan & Profile *Career-Related Learning Experiences *Extended Application *Career-Related Learning Standards</p>	<p>Other Requirements with Modifications: *Educational Plan & Profile *Career-Related Learning Experiences *Extended Application *Career-Related Learning Standards</p>	<p>No other requirements.</p>	<p><i>No other requirements.</i></p>

Diploma Options: Four (4) Diploma Options

Stayton High School Academic Honors Diploma	Stayton High School Standard Diploma	Stayton High School Modified Diploma	Stayton High School Extended Diploma	<i>Certificate of Attendance (Not a diploma)</i>
<p>Post-Grad Pathways: *Accepted by 4-year universities, community colleges, and military branches. *Eligible for Federal Financial Aid.</p>	<p>Post-Grad Pathways: *Accepted by 4-year universities, community colleges, and military branches. *Eligible for Federal Financial Aid.</p>	<p>Post-Grad Pathways: *Not accepted by most 4-year universities and the military Branches *Accepted by Community colleges. *Some restrictions for financial aid.</p>	<p>Post-Grad Pathways: *Not accepted at most community colleges. *Likely not eligible for FAFSA or military.</p>	<p>Post-Grad Pathways: <i>*Not recognized as having earned a diploma</i></p>
<p>Eligibility: All students are eligible</p>	<p>Eligibility: All students are eligible</p>	<p>Eligibility: Students must meet <u>one</u> of the following:</p> <ol style="list-style-type: none"> 1. Documented history of an inability to maintain grade-level achievement due to significant learning and instructional barriers. 2. Documented history of a medical condition that creates a barrier to achievement 	<p>Eligibility: Students must meet <u>one</u> of the following:</p> <ol style="list-style-type: none"> 1. Documented history of an inability to maintain grade-level achievement due to significant learning and instructional barrier(s). 2. Documented history of a medical condition that creates a barrier to achievement 3. 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. 	<p>Eligibility: <i>Student must have maintained 4 years of regular attendance beginning in grade 9.</i></p>

North Santiam School District

Code: JFCEB
Adopted: 10/18/12
Revised/Readopted: 11/20/14; 10/19/17; 8/21/25
Orig. Code: JFCEB

Personal Electronic Devices**

Student possession or use of a personal electronic device is prohibited from the start of each school day's regular instructional hours until the end of regular instructional hours, except as provided below.

Except as otherwise provided in this policy, "personal electronic device" means any portable, electrically powered device that is capable of making or receiving calls or text messages or accessing the internet independently from the school's network infrastructure. This includes headphones and earbuds that are electronically or physically attached to personal electronic devices. This does not include a district-issued laptop computer or other device required to support academic activities.

Personal electronic devices may be utilized when the usage complies with the terms of:

1. The student's medical provider's order for the care and treatment of a medical condition;¹
2. The student's individualized education program, as defined in ORS 343.035 or an education plan developed for the student in accordance with section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794);²
3. A written exemption provided for the student based on a request received in JFCEB-AR. School administration will respond to such a request within ten (10) school days.³

Personal electronic devices may be kept by students in lockers or backpacks, but personal electronic devices are not to be stored on the student's person or in the student's clothing during regular instructional hours.

Students in violation of this policy will be subject to disciplinary action. Discipline for mere possession or use of a personal electronic device may not include loss of instructional time for the student (including suspension or expulsion), but could include detention, after-school detention, a change to storage requirements, etc.⁴ However, if the actions taken by a student violate another conduct policy, the student may be subject to discipline up to and including expulsion.⁵

¹ JFCEB-AR must be submitted to the building administrator, along with a copy of the order.

² If use of the personal electronic device is included in the individualized education program or education plan, JFCEB-AR submission is not required.

³ JFCEB-AR must be submitted to the building administrator.

⁴ Correction may include requiring a student to store their device in a classroom storage space instead of in the backpack.

⁵ For example: a student could be disciplined with lost instructional time for using a personal electronic device to bully another student or for accessing inappropriate content. Discipline will be in accordance with Board policies.

The superintendent or designee shall ensure this policy is posted on the district website and made available to district personnel, students, parents, guardians, partners who are in school buildings during the school day, and the Oregon Department of Education. The NSSD Board of Directors will reassess this policy in January 2026 in collaboration with district and school administrators.

In accordance with ORS 336.840, students may be allowed to use personal electronic devices⁶ that support academic activities and independent communications⁷, except as prohibited by this policy. In academic activities in which a personal electronic device is required as part of the curriculum, students may be allowed, but not required to use their own personal electronic devices for that portion of the curriculum. Students using their own device must be granted access to any applications or electronic materials that are available to students who do not use their own personal electronic devices. These applications must be free of charge if students who do not use their own devices have access free of charge.

Requests for exemptions to this policy can be processed in accordance with JFCEB-AR, Request for Personal Electronic Devices Exemption. Appeals can be filed with the superintendent.

The taking, disseminating, transferring, or sharing of obscene, pornographic or otherwise illegal images or photographs, whether by electronic data transfer or otherwise (commonly called texting, sexting, emailing, etc.) may constitute a crime under state and/or federal law. Any person taking, disseminating, transferring or sharing obscene, pornographic or otherwise illegal images or photographs will be reported to law enforcement and/or other appropriate state or federal agencies.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 336.840](#)

Oregon Executive Order 25-09

⁶ The use of “personal electronic device” in this paragraph comes from ORS 336.840, which does not define the term.

⁷ “Independent communication means communication that does not require assistance or interpretation by an individual who is not part of the conversation, but that may require the use or assistance of an electronic device. ORS 336.840(1).

Summary:

These edits are recommended by the Human Resources Dept. to bring the policy into alignment with the district's practices and provide clarity regarding attendance expectations.

North Santiam School District

Code: **GAB**

Adopted: 1/15/98

Readopted: 10/19/17

Orig. Code(s): GAB

Job Descriptions

Job descriptions serve to:

1. Describe all essential functions that the individual who holds the position must be able to perform unaided or with the assistance of a reasonable accommodation;
2. Describe attendance standards;
3. Help applicants determine the qualifications needed to fill a position;
4. Help district administrators determine which candidates to recommend for appointment; and
5. Assist administrators in the evaluation of the employee's performance of position responsibilities.

"Essential functions," as used in this policy, means the fundamental job duties of the employment position. A job function may be considered essential for reasons, including, but not limited to, the following:

1. ~~—~~ The function may be essential because the reason the position exists is to perform the function;
2. ~~—~~ The function may be essential because of the limited number of employees available among whom the performance of the job function can be distributed; and/or
3. ~~—~~ The function may be highly specialized, so that the individual is hired for his/her expertise or ability to perform the particular function.

"Attendance standards," as used in this policy, means the regular work hours of the position, including leave and vacation provisions available through policy and/or collective bargaining agreements, and any special attendance needs of the position as determined by the district. Further details regarding attendance are provided in the Staff Handbook.

Job descriptions will be developed under the supervision of the superintendent for each position in the district. Each job description shall be dated. As job descriptions are reviewed and/or revised, new dates will be affixed.

Job descriptions will be coded and retained ~~electronically and in a document titled *Job Descriptions for the North Santiam School District 29J*. The document will be~~ available for inspection by any district employee or patron. Each employee ~~has access to shall receive an electronic~~ copy of his/her job description. Each employee shall affix his/her signature ~~electronically, acknowledging that they have and date after having~~ read the job description.

Job descriptions will be updated as job responsibilities change. Revised job descriptions will be approved by the superintendent.

END OF POLICY

Legal Reference(s):

[ORS 342.850\(2\)\(b\)\(A\)](#)

[OAR 581-022-2405](#)

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).
The Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. § 4212 (2016).
Title II of the Genetic Information Nondiscrimination Act of 2008.
Section 503 of the Rehabilitation Act of 1973.
Americans with Disabilities Act Amendments Act of 2008.

Cross Reference(s):

ACA - Americans with Disabilities Act

Summary:

These edits are recommended by the Human Resources Dept. to bring the policy into alignment with the district’s practices.

North Santiam School District

Code: **GBED**

Adopted: 2/16/06

Readopted: 10/19/17

Orig. Code(s): GBED

Medical Examinations and Drug Testing

Medical Examinations

The district may require medical examinations after an employment offer has been made to a job applicant and before the applicant begins his/her employment duties. Any such requirement will ensure that all entering employees in the same job category will complete a medical examination regardless of disability.

All offers of employment will be contingent on medical examination results.

~~District-required~~ ~~M~~medical examinations will be conducted by a health-care professional selected by the district. District-required medical examination expenses will be paid by the district.

The successful applicant must be qualified and ~~must be~~ able to perform the essential functions of ~~a~~ the position with or without reasonable accommodations. ~~However, t~~The district may withdraw an offer of employment should the medical examination reveal that the individual does not ~~meet satisfy~~ certain employment criteria under the following conditions:

1. The ~~exclusionary~~ criteria ~~for exclusion~~ are ~~job-related~~~~job-related~~ and ~~necessary for the~~ ~~consistent with~~ business ~~necessity~~;
2. ~~There is~~ ~~N~~no reasonable accommodation ~~exists~~ that ~~would will~~ enable the individual with a disability to perform the essential functions of the job;
3. The medical condition poses a direct threat to the health or safety of others in the workplace and cannot be eliminated or reduced to an acceptable level by a reasonable modification of policies, practices, procedures, or by the provision of auxiliary aids or services;
4. Providing ~~t~~The requested or necessary accommodation would impose an undue hardship on the district, unless funding is available through other sources. In cases of undue hardship, individuals with disabilities may be offered the option to cover the additional costs or personally provide the accommodation. ~~Individuals with a disability may be offered an opportunity of paying for a portion of the costs that constitutes an undue hardship or of personally providing the accommodation.~~

~~5. —~~

Drug Testing

The district may require drug testing for positions that are safety-sensitive or involve responsibility for student safety and security. The district will specify when and where testing will occur and will cover the cost of the test. Job offers may be rescinded for candidates who test positive for drugs. The applicant's start date is contingent upon receiving clearance from the drug testing facility. ~~Offers of employment for certain positions shall be contingent upon successful passage of a district-required drug test. The district may require drug tests for safety-sensitive positions and positions in which the person is responsible for students' safety and security.¹ The district will designate when and where such testing will be conducted. The cost of the drug test shall be paid for by the candidate and reimbursed by the district upon receipt of negative drug test results. The district will not reimburse individuals who test positive for drugs. The offer of employment will be withdrawn from candidates who test positive for drugs. ¶~~

Information the district receives regarding medical examinations and drug testing will be collected and maintained on separate forms and in separate files apart from personnel files. All such records will be kept confidential, maintained for a minimum of one year, and released only in accordance with provisions of the Americans with Disabilities Act or other applicable laws.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 657.176](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2016); 28 C.F.R. Part 35 (2016).
Omnibus Transportation Employee Testing Act of 1991, 49 U.S.C. §§ 31301-31317; 49 C.F.R. Parts 40, 382, 391-395 (2016).
Lanier v. City of Woodburn, 518 F3d. 1147 (9th Cir. 2008).
Americans with Disabilities Act Amendments Act of 2008.

Cross Reference(s):

GCC - Recruitment of Licensed Staff

¹Based on Lanier ~~“Safety sensitive” may also include positions that have heavy student contact and in loco parentis responsibility (e.g. teachers, administrators, paraprofessionals). ¶~~

Summary:

This policy is recommended for deletion as it is included in the *ESSA Quick Reference Brief* which is the federal guidance for instructional assistants.

North Santiam School District

Code: GDA
Adopted: 2/26/98
Revised/Readopted: 9/16/04; 9/17/15; 10/19/17;
1/19/23
Orig. Code: GD/GDA

Instructional Assistants

Instructional assistants shall be hired by the superintendent.

All instructional assistants¹ must:

1. Have a high school diploma or the equivalent;
2. Be at least 18 years of age; and
3. Have standards of moral character as required of teachers.

In addition to the above, instructional assistants providing translation services must have demonstrated proficiency and fluency, knowledge of and ability to provide accurate translations from a language other than English into English and from English into another language.

Instructional assistants² who work in Title IA programs and provide instructional support must have:

1. Completed at least two years of study at an institution of higher education; or

¹ “Instructional assistant” means a classified school employee who does not require a license to teach, who is employed by a school district or education service district and whose assignment consists of and is limited to assisting a licensed teacher in accordance with the rules established by the TSPC.

² Instructional assistants may be assigned to: (1) provide one-on-one tutoring for eligible students, if the tutoring is scheduled at a time when a student would not otherwise receive instruction from a teacher; (2) assist with classroom management, such as organizing instructional and other materials; (3) provide assistance in a computer laboratory; (4) conduct parental involvement activities; (5) provide support in a library or media center; (6) act as a translator; or (7) provide instructional services to students while working under the direct supervision of a teacher. Instructional assistants may assume limited duties that are assigned to similar personnel who are not working in a program supported with Title IA funds, including duties beyond classroom instruction or that do not benefit participating children, so long as the amount of time spent on such duties is the same proportion of total work time as prevails with respect to similar personnel at the same school.

These requirements do not apply to an instructional assistant: (1) who is proficient in English and a language other than English and who provides services primarily to enhance the participation of children in Title IA programs by acting as a translator; or (2) whose duties consist solely of conducting parental involvement activities.

2. Obtained an associate’s or higher degree; or
3. Met a rigorous standard of quality and can demonstrate, through a formal state or local academic assessment or para-professional certificate program, knowledge of, and the ability to assist in instructing, as appropriate, reading/language arts, writing and mathematics or reading readiness, writing readiness and mathematics readiness.

The district will accept verification from another district for newly hired Title IA instructional assistants who have met testing requirements that meet the district’s academic assessment standards.

The general responsibilities of an instructional assistant shall be outlined in a job description. The major responsibility shall be to assist the classroom teacher, specialist or supervisor or related service provider with instruction and/or support. The instructional assistants shall be under the supervision of the appropriately licensed classroom teachers, specialist or supervisor. Other supporting tasks may include, but are not limited to: clerical support, student control, personal care, translation or parent and family involvement activities and media center or computer laboratory support.

Instructional assistants shall not be used by the district or teacher as substitute teachers. The responsibility for classroom supervision remains with the teacher at all times.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 332.505](#)

[ORS 342.120](#)

[OAR 581-022-2400\(2\)](#)

[OAR 581-037-0005 - 0025](#)

[OAR 584-005-0005\(20\),\(28\)](#)

The Vietnam Era Veterans’ Readjustment Assistance Act., 38 U.S.C. § 4212 (2018).

Title II of the Genetic Information Nondiscrimination Act, 42 U.S.C. § 2000ff-1 (2018); 29 C.F.R. Part 1635 (2022).

Rehabilitation Act, 29 U.S.C. § 791, 793-794 (2018).

Summary:

The only changes to the AR are on the last two pages which include the form used by staff when conducting a search.

North Santiam School District

Code:**JFG-AR**

Adopted:8/22/02

Revised/Reviewed:5/20/09; 10/15/15; 5/19/16; 10/19/17

Orig. Code(s):JFG-AR

Student Searches**

1. Definitions
 - a. “Reasonable suspicion” is based upon specific and articulated facts to believe that the student personally poses or is in possession of some item that poses a risk of immediate and serious harm to the student, school officials and/or others at the school. The official’s knowledge may be based upon relevant past experience of the official, observation by the official and/or credible information from another person.
 - (1) “Past experience” may provide the district official with information relevant to the violation as well as information that will enable the official to evaluate the credibility of information from another person.
 - (2) “Credible information from another person” may include information, which the district official reasonably believes to be true provided by another district employee, a student, a law enforcement agency or other government official, or some other person.
 - b. “Reasonable in scope” means that the manner and extent of the search are reasonably related to the objectives of the search, the unique features of the official’s responsibilities, and limited to the particular student or students most likely to be involved in the infraction, the area(s) which could contain the item(s) sought and not excessively intrusive in light of the student’s age, sex, maturity and the nature of the infraction.
2. Routine Inspection of District Property Assigned to Students
 - a. Lockers, desks and other storage areas provided by the school and assigned to a particular student(s) are the property of the district, remain in the possession of the district and are under the control of the principal. Students have no expectation of privacy regarding these items/areas.
 - b. Students may use district-owned storage areas for the limited purpose of temporarily keeping items needed for attendance and participation in school instructional and activity programs only. No other purpose is permitted.
 - c. Students shall be provided notification that district-owned storage areas assigned to students are subject to routine inspection without prior notice for the following reasons:
 - (1) Ensure that no item which is prohibited on district premises is present;
 - (2) Ensure maintenance of proper sanitation;
 - (3) Ensure mechanical condition and safety; and

- (4) Reclaim overdue library books, texts or other instructional materials, property or equipment belonging to the district.

3. Voluntary Consent

When a district official has the requisite justification to search either a particular district-owned storage area assigned to a student or the clothing or the personal property of a student, the official has the option of making a search or asking the student to voluntarily provide the item(s) sought. Before making a search, the official should ask for the student's voluntary consent by requesting the student to empty the contents of the storage area, clothing or personal property. If the student refuses consent for his/her personal property, the official may elect to contact the student's parents to obtain consent for the search of personal property.

4. Search Procedures

- a. With the requisite justification, a school official may search an individual student, a district-owned storage area assigned to a student or the personal property of a student. Personal property of a student includes, but is not limited to, wallets, purses, lunch boxes/sacks, book bag, backpack or other containers used to carry belongings.
- b. All searches of a student or a student's personal property shall be based on the required reasonable suspicion/risk of immediate and serious harm and shall be reasonable in scope. A "strip search," requiring a student to remove clothing down to the student's underwear or including underwear is prohibited by the district.
- c. Searches will generally be conducted by a building administrator unless other personnel have been specifically authorized by the superintendent or designee. In certain circumstances building administrator may be assisted by a law enforcement official(s).
- d. The student will generally be permitted to be present during a search of a district-owned storage area assigned to the student or during a search of the student's personal property. The student's presence is not required.
- e. Search of a student's clothing will be limited to the student's "outer clothing" only. "Outer clothing" means the student's coat, jacket or other such outer-ware garments worn by a student. A search of the clothing may include the search of a container inside the clothing, provided that the container is of a size and shape to hold the object of the search.
- f. Searches of a student's outer clothing will be conducted by a district official of the same sex as the student.
- g. Where the object of the search may be felt by a "pat down" of clothing or personal property, the district official may first pat the clothing or property in an attempt to locate the object before searching inside the clothing or property.
- h. Searches will be conducted in privacy, out of the view of other students, staff and others and in the presence of an adult witness of the same sex as the student.
- i. Any item removed from the student as a result of the above procedures, which is not evidence of a violation of a law, Board policy, administrative regulation or school rule may be returned to the student, as appropriate.

5. Other Searches

- a. Student vehicles may be parked on district property on the condition that the student and his/her parent(s) allow the vehicle and its contents, upon reasonable suspicion/risk of immediate serious harm, to be examined.

If a student or parent(s) refuses to allow access to a vehicle when requested under the circumstances described above, the student's privilege of bringing a vehicle onto district property will be terminated for the remainder of the school year. Law enforcement officials may be notified.

- b. Metal detectors, including walk-through and hand-held devices, may be used when the superintendent determines that there is a need for such detectors based upon reasonable information of a history of:

- (1) Weapons or dangerous objects found at school, on district property, at a school function or in the vicinity of the school; or
- (2) Incidents of violence involving weapons at a school, on district property, at a school function or in the vicinity of the school.

Upon positive detection, a student will be asked to voluntarily remove the metal item. If the student refuses consent, the student will be held (will not be allowed further entrance into the building) and any personal property will be seized and secured while the parent(s) and law enforcement officials are summoned.

- c. Drug-detection dogs may be used when the superintendent determines that there is a need for use of such dogs based upon reasonable information of a history of:

- (1) Drugs and/or drug paraphernalia use/possession at school, on district property, at a school function or in the vicinity of the school; or
- (2) Incidents of violence or health emergencies involving drugs and/or drug paraphernalia at a school, on district property, at a school function or in the vicinity of the school.

After such need has been determined, drug-detection dogs may be used to sniff out contraband in district-owned storage areas or in student vehicles parked on district property upon reasonable suspicion to believe that contraband is in the area or vehicle. Drug-detection dogs will not be used for general or "dragnet" searches, without prior notice to students.

- d. Body fluid searches of students for the presence of alcohol or drugs are prohibited by the district, unless specifically authorized by the Board as part of its athlete drug-testing program.

- e. The district may deploy breathalyzer devices at extracurricular events and activities. Students may be subject to testing procedures as a prerequisite to attending the event/activity. If a student refuses testing, he/she will be detained and parents will be contacted to come and take the student home.

6. Discipline

- a. Possession or use of unauthorized, illegal, unhealthy or unsafe materials will result in the following:

- (1) Seizure of the material:
 - (a) Property, the possession of which is a violation of law, Board policy, administrative regulation or school rule will be returned to the parent or, if also a violation of law, turned over to law enforcement officials or destroyed by the district as deemed appropriate by the principal after conferring with the superintendent or designee;
 - (b) Stolen property will be returned to its rightful owner;

(c) Unclaimed property may be disposed of in accordance with Board policy DN - Disposal of District Property.

(2) Discipline up to and including expulsion and notification given to law enforcement officials as appropriate or as otherwise required by law or Board policy.

7. Documentation

a. Building administrators shall document all searches.

b. Documentation shall consist of the following: (See attached form)

(1) Name, age and sex of student;

(2) Time and location of search;

(3) Justification for search and nature of the reasonable suspicion/risk of immediate and serious harm;

(4) Description of the object(s) of the search;

(5) Type/Scope of search (areas/items searched);

(6) Results of search, prohibited material(s) found, disposition of the material(s) seized and discipline imposed;

(7) Name of the witness to the search;

(8) Name of the district official conducting the search;

(9) Contacts with law enforcement and name/position of the contact(s).

c. Documentation will be maintained as a part of the student's education records and retained in accordance with applicable Oregon Administrative Rules governing records' retention.

8. Notice

Notice of the Board's policy and this administrative regulation will be provided to staff, students and their parent(s) annually, through staff and student/parent handbooks.

9. Cooperation with Law Enforcement Officials

Building administrators will meet with law enforcement officials annually to review:

a. Official contact protocols;

b. Applicable Board policies and administrative regulations;

c. Circumstances in which the district will generally be requesting local law enforcement involvement in student searches and suspected crimes;

d. Handling searches and evidence when involving law enforcement officials.

NORTH SANTIAM SCHOOL DISTRICT

SEARCH OF PERSONAL AND DISTRICT PROPERTY FORM

Student Name (full/legal):	Grade Level:	Student ID#:
School: Mari-Linn School Stayton Elem. Stayton Inter/Middle Sublimity School Stayton HS Options Academy		
Date of Incident:		
Location of Incident:		
Description of the Incident:		
Summary of the Reasonable Suspicion: (describe what factors caused you to have a reasonable suspicion that the search of this student, their person or property, or property assigned by the district for student use, would turn up evidence of some item that posed a risk of immediate or serious harm to the student, school officials, and/or others at school):		
Search Documentation:		
Date of Search:		
Time:		
Name of Official Who Performed the Search:		
Location When Search Occurred:		
Areas/Property/Items Searched:		
Search yielded:		

Witness Information:

Name(s):

Title(s)/Position(s):

Administrator's Actions:

_____ Referral to Law Enforcement?

Date:

Time:

Agency:

Officer Name:

Action Taken:

_____ Suspension (suspension form attached)

_____ No Action Taken

_____ Other

Comments:

Attestation:

Searching Official Signature: _____ Date: _____

Witness Signature: _____ Date: _____

Administrator Signature: _____ Date: _____

Referred to:

Counselors _____ Yes ___ No

Family Support Advocate _____ Yes _____ No

Level 1 Threat Assessment _____ Yes _____ No

Copies to:

Parents/Student (Age 18) _____ In Person _____ By Mail

Synergy SIS Student File

Administrator File (attached to documentation - witness statements, student statement, referral, physical restraint form, photos of injuries/damage, etc.)

Other: _____

Additional Notes (if needed):

NORTH SANTIAM SCHOOL DISTRICT
SEARCH OF PERSONAL AND DISTRICT PROPERTY FORM

Student Name (full/legal): _____	Grade: _____	Date of Birth: _____ Sex: _____
Date of Incident: _____ Location of Incident: _____		
Description of the incident: _____		
Summary of the reasonable suspicion (describe what factors caused you to have a reasonable suspicion that the search of this student, his/her person or property, or property assigned by the district for student use, would turn up evidence of some item that posed a risk of immediate or serious harm to the student, school officials and/or others at school): _____		
Search Documentation: - Date of search _____ Time _____ Who Performed the search _____ - Location _____ Witnesses to the search _____ - Areas/Property/Items Searched _____ - What did the search yield: _____ _____ _____		
Witness Information: Name _____ Title/Position _____ Official Conducting Search: Name _____ Title/Position _____		
Administrator's Actions: <input type="checkbox"/> Referral to law enforcement _____ Date _____ Time; Officer _____ <input type="checkbox"/> Suspension (suspension form attached) <input type="checkbox"/> No Action taken <input type="checkbox"/> Other _____ Comments _____ _____		
Administrator Signature _____ Date _____ Referred to: Counselors _____ Yes _____ No _____ Family Support Advocate _____ Yes _____ No _____ Level 1 Threat Assessment _____ Yes _____ No _____		

Consent to Search

I voluntarily consent to the search of my person, property, premises or property within my custody or control. I also consent to the seizure and analysis of any article discovered in the search. I understand that I may refuse to give consent. No threats or promises have been made by any person to make me give this consent.

Student Signature: _____ Date/Time: _____

Staff Signature: _____ Date/Time: _____

Copies to:

- Parents/Student (Age 18) _____ In Person _____ By Mail
- Student Behavior File (remains in student file three years after the record is created)
- Administrator File (attached to documentation - witness statements, student statement, referral, physical restraint form, photos of injuries/damage, etc.)
- Safety/Security Officer
- Other: _____

Additional Notes (if needed):

Summary:

This policy is recommended for deletion as it is included in the district's hiring guide.

North Santiam School District

Code: GBA-AR
Revised/Reviewed: 10/19/17; 3/17/22

Veterans' Preference

Oregon's Veterans' Preference Law requires the district to grant a preference to qualified and eligible veterans and disabled veterans at each stage in the hiring and promotion process. To be **qualified** for veterans' preference, a veteran or disabled veteran must meet the minimum and any other special qualifications required for the position sought. To be **eligible** for veterans' preference¹ a veteran or disabled veteran must provide certification they are a veteran or disabled veteran as defined by Oregon law².

The district is not obligated to hire or promote a qualified and eligible veteran or disabled veteran. The district is obligated to interview all minimally qualified veterans or disabled veterans and to hire or promote a qualified or eligible veteran or disabled veteran if the individual is equal to or better than the top candidate after the veterans' preference has been applied.

A veteran may submit a written request to the district for an explanation of the reasons why they were not selected for the position. The district shall provide the reasons for not selecting the candidate when requested.

Recruitment Procedures

All job postings or announcements will include a concise list of minimum and any special qualifications required for the position. Job postings will include a statement that the district's policy is to provide veterans and disabled veterans with preference as required by law and the job posting will require applicants to provide certification³ of eligibility for preference, in addition to other requested materials.

¹ See Oregon Revised Statute (ORS) 408.235.

² See Oregon Revised Statute (ORS) 408.225 and OAR 839-006-0440 for definitions of veteran and disabled veteran.

³ See Verification of Veteran's Preference (OAR 839-006-0465). An applicant claiming veteran's or disabled veteran's preference will submit a copy of their Certificate of Release or Discharge from Active Duty (DD Form 214 or 215) or a certification that the veteran is expected to be discharged or released from active duty under honorable conditions not later than 120 days after the submission of the certification. A disabled veteran may also submit a copy of their letter from the U.S. Department of Veterans Affairs, unless the information is included in the DD Form 214/215 or a certification that the veteran is expected to be medically separated from active duty under honorable conditions not later than 120 days after the submission of the certification.

Selection Procedures⁴

- Step 1: Before the review of any applications the human resource director will establish an evaluation scoring guide based on the minimum and any special qualifications listed in the job posting.
- Step 2: The hiring manager will review the application materials using the evaluation scoring guide to determine which applicants meet the minimum and any special qualifications listed in the job posting. In assessing the applicant materials of a veteran or disabled veteran the principal or superintendent shall evaluate whether the skill experience obtained in the military are transferable to the posted position. Any applicants that do not meet the minimum and any special qualifications shall be removed from the applicant pool.
- Step 3: Based on Step 2, the principal or superintendent determines who will be interviewed. All qualified and eligible veterans or disabled veterans shall be given an opportunity to interview.
- Step 4: Interview questions and scoring sheets will be developed and each scoring sheet must be completed after each interview by the interviewers.
- Step 5: Following completion of the interviews, the principal or superintendent shall complete the selection matrix and score the applicants based on the scoring sheets completed during interviews. Veterans' preference shall be applied by adding 5 percentage points to an eligible veteran and 10 percentage points to an eligible disabled veteran.
- Step 6: The human resource director makes the offer to the applicant with the highest final score. The district is not obligated to hire or promote a qualified and eligible veteran or disabled veteran.

The district is obligated to hire or promote a qualified or eligible veteran or disabled veteran if they are equal or better than the top candidate after the veterans' preference has been applied.

A veteran may submit a written request to the district for an explanation of the reasons why they were not selected for the position. The district shall provide the reasons for not selecting the candidate when requested.

Filing a Complaint

A veteran or disabled veteran is encouraged to contact the [human resource office] if they have any concerns or questions concerning the application of or the process used for veterans' preference.

A veteran or disabled veteran claiming to be aggrieved by a violation of Board policy GBA - Equal Employment Opportunity or this administrative regulation, may file a written complaint with the Civil Rights Division of the Bureau of Labor and Industries (BOLI) in accordance with Oregon Revised Statute (ORS) 659A.820.

⁴ If the district chooses not to use a scored system the law requires that the district give special consideration in the district's hiring decision to veterans and disabled veterans and the district will need to be able to demonstrate the method used for providing special consideration. ORS 408.230(2)(c).



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2025 OSBA Runoff Election Information - Marion Region

During the 2025 OSBA election for the Marion region, Board position 11, no candidate received a majority of the votes cast. In accordance with the election procedures in OSBA Bylaws 3.5.2(d), when more than two candidates are nominated and none secures a majority, a second regional ballot is required between the two candidates with the highest number of votes.

- *Candidate materials are posted on the [OSBA Election Information](#) page.*
- *Member boards must take official action to vote.*

Marion Region Official Ballot

1. Board of Directors Position 11

- Satyanarayana Chandragiri
- Karina Guzmán Ortiz

Board Action Verification

* 2. Type the name of the district, ESD, or community college board that officially made this vote.

* 3. Type the meeting date when the board officially made this vote.

* 4. Type your name and title.

Done

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Annual IPM Report

January 05, 2026

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, with (10) for ants, and (3) for spiders, other requests consist of (3) for rodents, (1) for a bird and (1) for a bat.

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. This year proved more challenging than the past two years weather wise, as well as activity wise. I typically schedule on the October non-contact Friday but had to schedule during a couple of Saturdays following the non-contact day this year.

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 (3) SHS (3) SMS (0) SUB (0)__LSA (3)__DO (1)

Bats: _____SES_(1)_____

Cockroaches: _____0_____

Spiders: __ML (0) SES (0) SHS (1) SMS (0) SUB (0) LSA (2)

Rodent: ML (0) SES (2) SHS (0) SMS (0) SUB (1)

Other _____SHS (1) Bird

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 – 86 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

Speedzone – 2217-1053 – 74 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

TZone – 2217-976 –6.75 gallons of concentrate, diluted appropriately, applied on October 18th and November 8th for broadleaf control – applied via power boom sprayer to field turf, where watering, mowing and fertilization efforts, or in some areas that water is not available, eventually become overrun with weeds.

SUB:

Cornerstone: - 1381-192 – 5 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

Speedzone – 2217-1053 – 6 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

TZone – 2217-976 – 2.25 gallons of concentrate, diluted appropriately, applied on October 18th for broadleaf control – applied via power boom sprayer to 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 – 48oz of concentrate, diluted appropriately, applied at various dates April through August 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.

Speedzone – 2217-1053 – 42oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

TZone – 2217-976 – 3.5 gallons of concentrate, diluted appropriately, applied on November 8th for broadleaf control – applied via power boom sprayer to 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 – 42oz of concentrate, diluted appropriately, applied at various dates April through August 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.

Speedzone – 2217-1053 – 34 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

TZone – 2217-976 – 1 gallon of concentrate, diluted appropriately, applied on October 18th for broadleaf control – applied via power boom sprayer to 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 – 38 oz of concentrate, diluted appropriately, applied at various dates April through August 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.

Speedzone – 2217-1053 – 29 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

TZone 2217-976 – 3.5 gallons of concentrate, diluted appropriately, applied on October 18th for broadleaf control – applied via power boom sprayer to 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 – 2 oz 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.

Speedzone – 2217-1053 – 1.5 oz of concentrate, diluted appropriately, applied at various time between April and August as weed control at Mulch beds, fence lines, curbs and walkways.

TZone 2217-976 – No use.

All of these applications proved to be effective.

COST DATA**Costs**

Pest Management Professional: \$6,180

Pesticides: \$1,069.89

Total: \$7,249.89

Jan 2026 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	Status
260466 - SMS 8th Grade to Oaks Amusement Park	Oaks Amusement Park 7805 SE Oaks Park Way, Portland	Stayton Middle	Wed, Jun 3, 2026	8:00am - 2:15pm	95	8	Celebrate the end of their middle school years	pending
258055 - SIMS 5th Gr to Biz Town	Biz Town 7830 SE Foster Rd, Portland	Stayton Middle	Fri, May 1, 2026	7:15am - 2:30pm	88	7	The BizTown program has several key educational objectives, focusing on work readiness, financial literacy, and entrepreneurship for elementary school students	pending
259950 - Sublimity 7th Grade iFly Field Trip	iFly Indoor Skydiving 10645 SW Greenburg Rd, Portland	Sublimity	Thu, Apr 16, 2026	8:15am - 2:00pm	39	6	Increasing awareness of exciting STEM careers and learning how STEM is used in the real-world. They will learn to define and apply definitions of speed, velocity, and acceleration and use geometric formulas and SI units to calculate surface area. The activities will demonstrate variability, uncertainty, and error in experimental results.	pending
257297 - SHS Band/Choir Disney Trip	DisneyLand California	Stayton High	Sat, Apr 11-13, 2026	4:45am - 10:00pm	70	20	Students will be participating in the Disney Studio session to participate and learn the recording studio process for how Disney/Pixar records soundtracks for their movies. Students will be participating in the process of playing and recording the music for various scenes in various movies, and then listen and watch the scene with their performance. Students will also be participating in a Universal backstage tour to learn how they do set design, engineering, sound engineering, and seeing active sound stages being used.	pending
257788 - SMS 4th Grade to Newell Pioneer Village	Newell Pioneer Village 8089 Champeog Rd NE, St. Paul	Stayton Middle	Thu, Mar 19, 2026	7:15am - 2:30pm	90	8	The primary educational objective of a visit to Newell Pioneer Village for 4th graders, particularly within the context of Oregon history and social studies curriculum, is to provide an immersive, hands-on experience of pioneer life in the mid-19th century Oregon Territory.	pending
257326 - Knife River Career Expo 2026	Knife River Training Center 35973 Kennel Rd SE, Albany	Stayton High	Thu, Feb 26, 2026	9:00am - 3:00pm	20	2	Provide students with real-world exposure to career pathways in the construction and earth-moving industries.	pending

261905 - FFA District Convention	Silver Creek Fellowship 822 Industrial Way NE, Silverton	Stayton High	Fri, Feb 20, 2026	7:45am - 5:00pm	14	1	STudents will engage in leadership sessions, observe FFA business meetings, and support fellow members. Participation promotes leadership growth, public engagement, and a deeper understanding of teamwork, service, and the parliamentary procedure process within FFA.	pending
258471 - OSU Discovery Days	LaSells Stewart Center 875 SW 26th St, Corvallis	Mari-Linn	Tue, Feb 10, 2026	9:15am - 2:00pm	20	5	Obtain and combine information to describe climates in different regions of the world.	pending
260179 - OSU discovery days	Dixon Recreation Center DxRC, 425 SW 26th St, Corvallis	Sublimity	Tue, Feb 10, 2026	8:15am - 2:15pm	45	10	To see and experience college students STEM projects. They will also be touring different parts of the college to expands students understanding of college opportunities.	pending
261656 - Oregon Thespian Regionals Competition	Summit High School 2855 NW Clearwater Dr, Bend	Stayton High	Sat, Feb 7, 2026	6:00am - 10:00pm	20	1	Theatre students to compete at a regional level, network, and receive feedback on their craft from professionals and educators in the trade.	pending
261904 - FFA Speaking Day	Chemeketa Community College Ag complex, 4000 Lancaster Drive NE, Salem	Stayton High	Fri, Feb 6, 2026	7:45am - 5:00pm	6	1	Students will compete in various speaking and job interview events that strengthen public speaking, critical thinking, professionalism, and confidence while applying real-world career skills in a competitive setting.	pending
256035 - Sublimity Bromley and Jones at Oregon State Capitol and Willamette Career Academy	Oregon State Capitol and Willamette Career Academy	Sublimity	Wed, Jan 21, 2026	9:30am - 2:15pm	45	15	We are studying the history of Oregon and its government. We are exposing students to college/career options as part of our AVID focus.	approved
261808 - FBLA Regionals	Chemeketa Community College Ag complex, 4000 Lancaster Drive NE, Salem	Stayton High	Fri, Jan 16, 2026	7:15am - 2:00pm	9	1	Students compete in two events and also network with others FBLA members in their district. Top qualifiers will compete at the State Conference.	pending
259463 - Wizard of Oz - Cascade High School	Cascade HS 10226 Marion Road SE, Turner	Stayton High	Fri, Dec 12, 2025	6:00pm - 9:30pm	35	1	Watching live theatre as an enrichment opportunity and showing support for a fellow theatre troupe!	approved
259605 - SES Garden buddies	Stayton Elementary	Stayton High	Fri, Dec 12, 2025	12:30pm - 3:00pm	14	1	Students will apply their two weeks of acquired skills and knowledge in wreath making and seasonal decoration by leading hands-on instructional activities with elementary students. By planning, demonstrating, and guiding younger learners through the process, students will strengthen their communication, teaching, and leadership skills while reinforcing their own mastery of the craft.	approved

257002 - Kindergarten to Storybook Land	Storybook Land Linn County Fairgrounds 3700 Knox Butte Rd E, Albany	Stayton Elementary	Thu, Dec 11, 2025	8:45am - 12:00pm	75	45	K.RL.2 With support, students will retell familiar stories, including key details. K.RL.3 With prompting and support, identify characters, settings and major events in a story	approved
259502 - Sublimity Life Skills to Story Book Land	Storybook Land Linn County Fairgrounds 3700 Knox Butte Rd E, Albany	Sublimity	Thu, Dec 11, 2025	8:30am - 11:15am	13	4	Real world experience with the changing of the seasons and calendar-specific activities.	approved
256923- 2nd Grade to Storybook Land	Storybook Land Linn County Fairgrounds 3700 Knox Butte Rd E, Albany	Stayton Elementary	Thu, Dec 11, 2025	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.	approved
259628 - Tree of Giving Shopping	Walmart 1330 Goldfish Farm Rd SE, Albany Abby's Pizza 3033 Santiam Hwy SE, Albany	Locust St Academy	Wed, Dec 10, 2025	9:00am - 1:00pm	20	4	Provide students an opportunity to support the needs of those less fortunate than them.	approved
258904 - McMinnville High School OWL (Oregon Welding League)	McMinnville High School 615 NE 15th Street, McMinnville	Stayton High	Sat, Dec 6, 2025	7:00am - 6:00pm	10	1	Provide welding students with an authentic, hands-on learning experience by participating in a regional high school welding competition hosted at McMinnville High School. This event allows students to apply the technical skills they have developed in our welding and fabrication program in a real-world, performance-based setting.	approved
258467 - ML K-2 Christmas Story Book Land	Storybook Land Linn County Fairgrounds 3700 Knox Butte Rd E, Albany	Mari-Linn	Fri, Dec 5, 2025	9:00am - 11:45am	55	17	Retell stories, including key details, and demonstrate understanding of their central message or lesson.	approved
257149- SUB to A-DEC	A-DEC 2601 Crestview Dr, Newberg	Sublimity	Tue, Dec 2, 2025	8:00am - 2:15pm			Students will learn about different trades, scientific methods and forces and motion.	approved
258054 - SMS AVID field trip	Willamette Career Academy 1200 Lancaster Dr. NE, Salem	Stayton Middle	Tue, Dec 2, 2025	7:50am - 10:20am	30	4	Campus Tours, Trade Career Focus	approved
259462 - Nightfall With Edgar Allan Poe Celebration Party	Star Cinema 350 N 3rd Ave, Stayton	Stayton High	Sat, Nov 29, 2025	7:00pm - 9:30pm	35	2	Drama students celebrated their fall performance with a a cast party trip to watch Wicked Part II.	approved
259456 - SHS Boys Basketball Retreat-Tillamook Oregon	115 Glenwood Road Tillamook	Stayton High	Fri, Nov 21 - Sun, Nov 23, 2025	3:30pm & 12:00pm	11	3	Team bonding and goal setting for the basketball season.	approved

258058 - SMS Smash Bros Tournament	Cascade Junior High 10226 Marion Rd SE, Turner	Stayton Middle	Fri, Nov 21, 2025	2:30pm - 6:30pm	40	4	Foster 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	approved
258142 - Peterson Cat Technician Training Program	Peterson Cat 5450 NE Five Oaks Dr, Hillsboro	Stayton High	Fri, Nov 21, 2025	7:45am - 3:00pm	14	1	This is a free tour of the Peterson Cat Shop to showcase the "Think Big Technician Training Program". They will get to witness SHS graduates that are currently in the "Think Big" program because of this field trip this class took last year.	approved
258253 - National Apprenticeship Week @ IBEW and LBCC53	Central Electrical--IBEW Training Center 33309 OR-99E, Tangent & LBCC 6500 Pacific Blvd SW, Albany	Stayton High	Wed, Nov 19, 2025	8:15am - 3:00pm	14	1	To introduce students to high-demand career opportunities in the electrical trade and other registered apprenticeship programs. Connects classroom learning to real-world career opportunities and emphasizes the value of apprenticeships as viable and rewarding post-graduation options.	approved
257169 - SUB (4/5) Oregon State Women's Basketball Game	OSU/Gill Coliseum 660 SW 26th St, Corvallis	Sublimity	Tue, Nov 18, 2025	8:45am - 2:00pm	88	35	AVID-College Career Exposure	approved
256715 - ML 4/5th Grade OSU Beavers Beyond the Classroom	OSU/Gill Coliseum 660 SW 26th St, Corvallis	Mari-Linn	Tue, Nov 18, 2025	8:30am - 2:15pm	39	12	College planning/excitement	approved
257296 - FFA Ag Sales Competition	Silverton High School 1456 Pine St, Silverton	Stayton High	Thu, Nov 13, 2025	3:30pm - 9:00pm	10	1	Develop students' skills in communication, marketing, and customer relations through real-world agricultural sales scenarios.	approved
257806 - LSA OMSI Planetarium Trip	OMSI 1945 SE Water Ave Portland	Locust St Academy	Thu, Nov 13, 2025	8:30am - 2:30pm	25	5	Extension of Astronomy Science class	approved
257380 - FFA Willamette Valley Ag Expo	Linn County Fair and Expo Center 3700 Knox Butte Rd E, Albany	Stayton High	Wed, Nov 12, 2025	9:15am - 2:00pm	35	1	To explore diverse career opportunities within the agricultural industry by engaging directly with local companies and industry professionals at the Willamette Valley Ag Expo.	approved
256804 - Stayton High School - AVID12 College Visit	Linn Benton Community College 6500 Pacific Blvd SW; Albany & Oregon State University 1500 SW Jefferson Way; Corvallis	Stayton High	Wed, Nov 12, 2025	8:30am - 3:30pm	13	3	Opportunity Knowledge, College & Career	approved

257891 - Willamette Valley Ag Expo - Student Welding Competition	LBCC-6500 Pacific Blvd SW, Albany & Linn County Expo Center-3700 Knox Butte Rd, Albany	Stayton High	Wed, Nov 12, 2025	7:30am - 3:00pm	8	1	To provide friendly welding competition between schools and to increase awareness for careers in the trades.	approved
256993 - Redmond High School Welding Competition #2	Redmond High School SW Rimrock Way, Redmond	Stayton High	Sat, Nov 1, 2025	5:00am - 7:00pm	10	1	To increase the interest in the CTE trades through inter-school competitions	approved
257017 - Zephyr Engineering / Manufacturing Week field trip	Zephyr Engineering 1337 Madison St NE STE 125, Salem	Stayton High	Thu, Oct 30, 2025	9:15am - 11:30am	20	1	This field trip represents an invaluable extension of our CTE curriculum, giving students first-hand exposure to the professional world they are preparing to enter. The experience supports our mission to prepare students for college and career readiness by connecting academic content to real industry settings.	approved
257495 - EZ Orchards Pumpkin Patch-ELD	EZ Orchards 5504 Hazelgreen Rd NE, Salem	Stayton High	Thu, Oct 30, 2025	8:30am - 12:00pm	5	2	Cultural experience for ELD Students. They will write about their experience, comparing this to their prior experiences.	approved
256792 - Sublimity K-2 Pumpkin Patch	EZ Orchards 5504 Hazelgreen Rd NE, Salem	Sublimity	Wed, Oct 29, 2025	9:30am - 12:00pm	113	30	To learn the life cycle of pumpkins and apples.	approved
256577 - SIS 4th Grade EZ Orchards	EZ Orchards 5504 Hazelgreen Rd NE, Salem	Stayton Middle	Tue, Oct 28, 2025	10:10am - 1:45pm	81	24	Plant Life Cycle: Students can observe pumpkins at various stages of growth, from the vine to the harvest. This links directly to the life cycle of plants and the function of different plant parts (stem, leaves, seeds).	approved
256991 - SES 1st Grade Star Cinema	Star Cinema 350 N 3rd Ave, Stayton	Stayton Elementary	Tue, Oct 28, 2025	8:15am - 11:00am	87		1.RL.3 Describe characters, settings, and major events in a story, using key details	approved
255975 - Sublimity School 6th Grade Outdoor School	Coastal Discovery Center at Camp Gray- 3400 SW Abalone Street South Beach	Sublimity	Wed, Oct 22- Fri, Oct 24, 2025	10:00am & 2:00 pm	60	14	Build a strong classroom community, explore the unique ecosystems of the Oregon Coast, and engage students in meaningful, hands-on science experiences.	approved
256660 - SHS to Cascade College Fair	Cascade High School 10226 Marion Rd. SE; Turner	Stayton High	Wed, Oct 22, 2025	9:40am - 11:15am	65	4	Opportunity Knowledge - College & Career Readiness	approved
255422 - SES Stayton Walking Field Trip	Stayton Post Office, Stayton Library, Star Cinema, Brown House, Police Station, Pioneer Park	Stayton Elementary	Fri, Oct 17, 2025	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.	approved
257026 - ML 5th Grade City Hall/ Lyons Library	Lyons City Hall & Library	Mari-Linn	Wed, Oct 15, 2025	9:00am - 11:15am	15	5	Making a connection to Social Studies Unit 1- U.S. Government	approved

255579 - SES kindergarten to Greens Bridge Pumpkin Patch	Greens Bridge Gardens 3730 Jefferson Scio Dr SE, Jefferson	Stayton Elementary	Mon, Oct 13, 2025	9:45am - 1:30pm	80	45	Observe and identify parts of a pumpkin plant (stem, leaves, seeds, etc.). Understand the basic life cycle of a pumpkin (seed to fruit). Explore the seasonal changes associated with fall and harvest time	approved
255994 - ML-K-2-Greensbridge Pumpkin Patch	Greens Bridge Gardens 3730 Jefferson Scio Dr SE, Jefferson	Mari-Linn	Wed, Oct 8, 2025	8:30am - 2:00pm	55	23	Use observations to describe patterns of what plants and animals (including humans) need to survive. Make observations to construct an evidence-based account that young plants and animals are like, but not exactly like, their parents	approved
256168 - ML-3-Greensbridge Pumpkin Patch	Greens Bridge Gardens 3730 Jefferson Scio Dr SE, Jefferson	Mari-Linn	Wed, Oct 8, 2025	8:30am - 2:00pm	20	6	Develop models to describe that organisms have unique and diverse life cycles but all have in common birth, growth, reproduction, and death.	approved
256310 - FFA District Soils Competition	Jefferson High School 2200 Talbot Rd SE, Jefferson	Stayton High	Tue, Oct 7, 2025	8:30am - 3:00pm	14	1	The FFA Soil Judging Competition provides agriculture students with hands-on experience in evaluating soil properties, land use capabilities, and conservation practices. This competition enhances students' understanding of soil science, promotes critical thinking, and supports career exploration in agriculture, natural resources, and environmental science.	approved
255202 - SUB 3rd Grade EZ Orchards and Pan American Blueberry Farm	EZ Orchards: 5504 Hazelgreen Rd NE & Pan American Berry Growers: 6826 55th Ave NE, Salem	Sublimity	Wed, Oct 1, 2025	8:15am - 2:15pm	44		Students will deepen understanding of Oregon geography through exploring the EZ Orchards corn maze which is in the shape of Oregon with information about towns and cities in their relative positions. They will also learn some of Oregon's Ag industry with apples at EZ orchards and blueberries at Pan American.	approved
255334 - FFA District Leadership Camp	Aldersgate Camps 7790 Marion Rd SE, Turner	Stayton High	Sun, Sep 28 - Mon, Sep 29, 2025	9:00am & 2:00pm	10	1	Hands-on activities, competitions, and breakout sessions designed to strengthen their leadership skills and agricultural knowledge. The camp fosters connection, collaboration, and personal growth as students build relationships with FFA members from across the district.	approved
255887 - Redmond High School Welding Competition	Redmond High School Welding Competition 675 SW Rimrock Way Redmond	Stayton High	Sat, Sep 27, 2025	6:00am - 6:00pm	10	1	To increase the interest in the CTE trades through inter-school competitions.	approved
255873-875 & 255912 Outdoor School day trippers	Stayton Middle School	Stayton Middle	Mon, Sep 22- Fri, Sep 26, 2025	8:15am - 7:30pm	4	2	These trips are simply to transport 4 students who are unable to stay overnight back home daily.	approved

254363 - SMS Outdoor School students	Camp Tadmor 43943 McDowell Creek Drive, Lebanon	Stayton Middle	Mon, Sep 22- Fri, Sep 26, 2025	9:00am & 1:45pm	95	4	Provide a hands-on, immersive learning experience in the natural environment leading to improved school engagement, positive behaviors, and a deeper appreciation for the natural world.	approved
254366 - SMS Outdoor School Counselors	Camp Tadmor 43943 McDowell Creek Drive, Lebanon	Stayton High	Sun, Sep 21- Fri, Sep 26, 2025	9:00am & 2:15pm	20	2	HS counselors who are providing supervision for 6th graders	approved
252204 - Team Welding/Fabrication Competition	Yamhill County Fair Grounds- 2070 NE Lafayette Ave, McMinnville	Stayton High	Fri, Aug 1, 2025	7:00am - 4:00pm	3	1	Manufacturing and welding competition	approved

January 2026 NSSD Enrollment Totals												
School Name	Grade	Jun '25	Sept '25	Oct '25	Nov '25	Dec '25	Jan '26	Feb '26	Mar '26	Apr '26	May '26	Jun '26
MARI-LINN	KG	15	23	23	22	22	22					
MARI-LINN	1	14	15	14	14	13	14					
MARI-LINN	2	18	16	15	15	15	15					
MARI-LINN	3	22	20	20	20	21	21					
MARI-LINN	4	16	23	23	22	20	22					
MARI-LINN	5	17	15	14	13	13	13					
MARI-LINN	6	19	20	19	19	19	20					
MARI-LINN	7	18	23	21	21	21	21					
MARI-LINN	8	17	19	17	18	16	16					
MARI-LINN	ALL	156	174	166	164	160	164	0	0	0	0	0
SUBLIMITY	KG	32	38	36	36	36	36					
SUBLIMITY	1	35	38	37	38	38	39					
SUBLIMITY	2	41	38	37	37	37	37					
SUBLIMITY	3	45	45	45	46	46	46					
SUBLIMITY	4	35	48	49	49	49	50					
SUBLIMITY	5	59	43	43	43	42	42					
SUBLIMITY	6	35	62	59	59	59	59					
SUBLIMITY	7	51	39	39	39	39	39					
SUBLIMITY	8	30	50	50	51	51	50					
SUBLIMITY	ALL	363	401	395	398	397	398	0	0	0	0	0
OA-VIRTUAL ACADEMY	KG	0	1	1	1	1	0					
OA-VIRTUAL ACADEMY	1	0	0	0	0	0	0					
OA-VIRTUAL ACADEMY	2	1	0	0	0	0	0					
OA-VIRTUAL ACADEMY	3	2	1	1	1	1	1					
OA-VIRTUAL ACADEMY	4	3	2	0	0	0	0					
OA-VIRTUAL ACADEMY	5	2	0	0	0	1	1					
OA-VIRTUAL ACADEMY	6	5	1	3	2	1	2					
OA-VIRTUAL ACADEMY	7	2	2	4	4	4	3					
OA-VIRTUAL ACADEMY	8	5	3	4	6	8	10					
OA-VIRTUAL ACADEMY	9	10	2	2	2	1	1					
OA-VIRTUAL ACADEMY	10	19	7	7	9	8	8					
OA-VIRTUAL ACADEMY	11	20	14	16	18	18	19					
OA-VIRTUAL ACADEMY	12	8	22	25	25	24	23					
OA-VIRTUAL ACADEMY	ALL	77	55	63	68	67	68	0	0	0	0	0

School Name	Grade	Jun '24	Sept '25	Oct '25	Nov '25	Dec '25	Jan '26	Feb '26	Mar '26	Apr '26	May '26	Jun '26
STAYTON ELEMENTARY	PreK	30	31	32	32	32	32					
STAYTON ELEMENTARY	KG	88	75	75	76	77	76					
STAYTON ELEMENTARY	1	78	90	88	89	88	87					
STAYTON ELEMENTARY	2	77	78	79	78	77	78					
STAYTON ELEMENTARY	3	87	77	75	75	74	73					
STAYTON ELEMENTARY	ALL	330	320	317	318	316	314	0	0	0	0	0
STAYTON INTERMEDIATE	4	88	81	80	79	78	79					
STAYTON INTERMEDIATE	5	84	89	89	89	90	89					
STAYTON MIDDLE	6	93	94	93	91	89	88					
STAYTON MIDDLE	7	100	98	97	98	98	97					
STAYTON MIDDLE	8	96	99	99	94	91	91					
SIS/SMS TOTAL	ALL	461	461	458	451	446	444	0	0	0	0	0
OA-LOCUST ST ACADEMY	9	0	0	0	0	0	0					
OA-LOCUST ST ACADEMY	10	0	0	0	0	0	0					
OA-LOCUST ST ACADEMY	11	15	7	5	5	6	5					
OA-LOCUST ST ACADEMY	12	10	22	21	21	19	21					
OA-GED		14	9	13	16	15	20					
OA-LSA & GED	ALL	39	38	39	42	40	46	0	0	0	0	0
STAYTON HIGH	9	150	162	159	160	161	160					
STAYTON HIGH	10	166	157	157	154	150	150					
STAYTON HIGH	11	153	162	163	160	156	155					
STAYTON HIGH	12	131	146	143	141	140	140					
Early College (off campus)		17	7	10	10	10	10					
Transitions (post-grad SPED)		4	4	5	5	5	4					
STAYTON HIGH	ALL	621	638	637	630	622	619	0	0	0	0	0
NSSD Total (w/o PreK)	TOTAL	2047	2087	2075	2071	2048	2053	0	0	0	0	0
NSSD Total (w/ PreK)		2077	2118	2107	2103	2080	2085					
# Registered w/ WESD to homeschool		98	89	90	90	*88	88					
# Enrolled in Virtual Charter Schools		82	99	108	112	114	117					

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.

*corrected from the December 2025 report



North Santiam School District

BOARD OF DIRECTORS

SCHOOL YEAR ANNUAL AGENDA ITEMS CALENDAR

Updated 12/2025

These agenda items typically occur every month so have not been repeated below:

1. Spotlight/Recognition/Awards (*may not occur every month*)
2. Consent Agenda: Approval of Meeting Minutes, Licensed Staff Changes or other items not expected to result in a board discussion.
3. Reports:
 - ASB/Student Activities Report
 - 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
4. First and/or second readings of updates to NSSD board policies
5. Board Reflections/Announcements

**The Superintendent Evaluation process and corresponding timeline are being reviewed/revised during the 2025-26 school year so those agenda items have been removed from this calendar. Once all the steps are finalized, they will be added to the applicable month.*

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, the organizational items may be performed 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 must occur in July.

During non-election years, the meeting can occur in June, July or August (7/31 deadline does not apply).

Traditional Location: Santiam Room

Annual Agenda Items:

1. Oath of office for newly elected members
2. 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.
3. (Next Applicable in 2029) Begin Strategic Planning Process – every 5 years
4. Supt. Evaluation Document Approval
5. Board members choose their “buddy school”
6. Annual Organizational Agenda Items:
 - 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. (ORS 332.515)
 - 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. (ORS 328.465, 327.137, 297.405)
 - Legal counsel (no specific ORS/OAR but ORS 332.057 requires “Any duty imposed upon the district school board as a body must be performed at a regular or special meeting and must be made a matter of record”)
 - Civil Rights Coordinator ORS 332.505 (2)
 - 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 (ORS 279A.060)
 - Approve contracts for payment (ORS 332.075(2-3) (e.g. transportation, 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. (ORS 332.045)
 - Approve list of low-impact pesticides for use according to the integrated pest management plan ORS 634.705 (5)
 - Approve list of third-party alternative education programs (ORS 336.631)
 - Appoint members of standing committees (if applicable)
 - Appoint board member to participate on the district negotiation team (as board representative)
 - Receive English Learners In Oregon Annual Report by Sept 1 (distributed by ODE in June) ORS 327.016 (2) (b)
 - Receive Annual Restraint & Seclusion Report – (ORS 339.297 (2)(a)(B))

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)
3. Approval of Board Operating Protocol

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. Exit Interview Survey Results (Sept or Oct)- Director of Human Resources

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. Facilities Report (includes summer projects and plans for school year)
2. Division 22 Report- Director of Teaching & Learning
3. Stayton Booster Club Report (projects, membership, etc.) - Club President (may vary depending on status of current projects)

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. OSBA Elections
2. At-A-Glance Reports-Director of Teaching & Learning (Nov or Dec)
3. ODE Integrated Guidance Annual Report (requires oral presentation & public comment)-Director of Teaching & Learning
4. SIA Finalized Grant Agreement (requires oral presentation, public comment and board approval)-Director of Teaching & Learning

5. TAG Program Report (Nov or Dec)
 - 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: Stayton High School

Annual Agenda Items:

1. School Spotlight – Options Academy (possible building tour prior to meeting)
2. Special Programs Report - Director of Special Services
 - >Must include the Abbreviated School Day Notice & Acknowledgement
3. SIA Performance Review (req. every four years, next due 12/27)

Board Secretary Tasks:

1. Distribute copies of NSSD audit report to board members so they can review before the January meeting.
2. Contact existing Budget Committee members as soon as the tentative Budget Hearing date is set to see if they are available.

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 2027)-Superintendent
4. Audit Review- Director of Business & Fiscal Services (may be joined by rep. from auditing firm)
 - a. Must include audit of SIA financials and public comment
5. Approval of Budget Committee Calendar
6. Announcement of Budget Committee Vacancies
7. School Board Student Representative Recruitment Strategies
8. 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 2027 ([see Marion Co Calendar for deadline](#))
- Provide filing information to anyone seeking election/re-election (next due 2027)
- Notify Current Budget Committee of approved meeting dates after Jan. meeting
- Post Budget Committee Vacancies online and applications to apply

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-Director of Teaching & Learning
4. Selection/Approval of Budget Committee Members- Director of Business & Fiscal Services
5. First Reading of Upcoming Year School Calendar
6. Review results of Youth Truth survey (if available-may not be ready until March)

Other Activities/Events

- Licensed In-Service Day
- Stayton Sublimity Chamber of Commerce Awards Banquet (schedule may vary)
- Booster Club Annual Auction

Other Activities/Events

- **National School-Related/Staff Appreciation Days This Month**-School Bus Driver Appreciation Day

Board Secretary Tasks:

- Continue facilitating applications for Budget Committee positions prior to Feb. meeting
- Coordinate with current student board representative and SHS admin to announce the student representative position openings for the upcoming school year. Applications should be submitted to the Board Administrative Assistant by May 1st.

Meeting #1 Traditional Location: District Office/Santiam Room

Special Session: (first Thursday in March)

1. Renewal of Contracts (Licensed/Administrative)

Meeting #2 Traditional Location: Sublimity School

Regular Session Annual Agenda Items:

1. School Spotlight-School Admin
2. Integrated Grants Application (requires oral presentation, public comment and board approval prior to submission, NEXT DUE 2027)-Director of Teaching & Learning
3. Upcoming Year School Calendar Adoption
4. Approve Board Chair & Vice-Chair (or designees) to negotiate contract extension on behalf of whole board.

Board Secretary Tasks:

- Coordinate with current student board representative, Supt and Board Member to promote the student representative position openings for the upcoming school year. Applications should be submitted to the Board Administrative Assistant by May 1st.
- Provide Reminder of Board Elections Filing Due Date (if applicable)

Other Activities/Events

National School-Related/Staff Appreciation Days This Month-Music in our Schools Month and Classified School Employee's Week

April

Traditional Location: Mari-Linn School

Annual Agenda Items:

1. School Spotlight-School Admin
2. Adopt resolution for Teacher Appreciation Week (first week of May)
3. If not completed in March = Integrated Grants Application (requires board approval prior to submission, NEXT DUE 2027)

Board Secretary Tasks

- Coordinate with current student board representatives, Supt and Board Member and to promote the student representative position openings for the upcoming school year. Applications should be submitted to the Board Administrative Assistant by May 1st.

Other Activities/Events

- **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. Acknowledge current student reps. for service on the board
4. Select new student representatives to the school board for following year
5. WESD Local Service Plan List of Services Taken-Supt or Director of Business & Fiscal Services
6. Establish the number of student transfer requests into the District for coming year
7. *Typically, always have at least one curriculum adoption*

Board Secretary Tasks

- Prior to May meeting (after May 1st), coordinate with Supt and Board Member to review Student Rep. applications and then prepare and distribute comparison spreadsheet at least one week before the meeting date.

Other Activities/Events

- **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):

1. Review of Budget Documents/Resolutions: Director of Business & Fiscal Services
2. Allow for Public Comment

Regular Session Annual Agenda Items:

1. Resolutions to adopt budget- Director of Business & Fiscal Services
2. Approve Excise Tax annual adjustment for the upcoming school year
3. Select student representatives to the school board for following year (if not done in May)
4. Consider nominations for NSSD Board Awards (Santiam, Community Partner, Jack Adams, Golden Eagle)

**If the Board desires the current Board Chair to serve an additional year after already serving two consecutive years, they must vote to allow them to do so in the June meeting.