

Agenda

1. Call Meeting to Order
2. Pledge of Allegiance
3. Early Items
 - 3.a. Celebrate Student Success
 - 3.b. Student Rep Report - Lucas Vanderlip
 - 3.c. Financial Audit Update - Timothy Lamotte, Pauly Rogers and Co PC
 - 3.d. Department Presentation - Cindy Devos, Food Services
4. Citizen Input
 - Information on Public Input policies is available at www.brookings.k12.or.us/board/. Written comments must be received at least 24 hours in advance of the meeting date and time. Interested members of the public who wish to speak at the meeting during the public comment time, can RSVP online up until noon on the day of the meeting. For in-person meetings, all are welcome to come to the meeting and fill out a "blue card" signifying that they would like to give public comment and give it to the Board Chair at the start of the meeting with no prior reservation or notification needed.
5. Consent Agenda
 - 5.a. Approve Minutes
 - 5.b. Approve Bills
 - 5.c. Approve New Hires
 - 5.d. Approve Extra Duty Contracts
 - N/A
 - 5.e. Approve Staff Renewals/Non-Renewals
 - 5.f. Approve Grant Applications
 - N/A
 - 5.g. Acceptance of Gifts and Donations
6. District Reports and Information
 - 6.a. Comments from the Superintendent
 - Administrative Rules (AR) Updates
 - GBEB-AR Communicable Diseases in Schools REVISED
 - ING-AR (3) Facility Dog Guidelines NEW
 - ING-AR (4) Facility Therapy Dog Request Form and Agreement NEW
 - JFCIA-AR Student Drug Testing REVISED
 - JHCC-AR Communicable Diseases - Student DELETE
 - JHFE-AR – Reporting of Suspected Abuse of a Child REVISED
 - KG-AR Use of School Facilities REVISED
 - 6.b. District Reports
 - 6.c. Finance Reports

- 6.d. Enrollment Summary
- 7. Action Items
 - 7.a. Approve Second Read of 2025-2026 Budget Calendar
 - 7.b. Approve First Reads of 2025-2026 Academic Calendar
 - 7.c. Approve First Reads of Policy Updates and Revisions
 - CBG – Evaluation of the Superintendent
 - CCG – Evaluation of Administrators
 - EBBA – Student Health Services**
 - GBEB – Communicable Disease in Schools
 - GCDA/GDDA – Criminal Records Checks and Fingerprinting
 - ING – Animals in District Facilities
 - JHCC – Communicable Diseases - Students DELETE
 - 7.d. Approve Application(s) for Budget Committee
 - S. Billington
 - K. Bozeman
- 8. Board Functions and Comments
 - Brookings Harbor School District 17C has two (2) openings on its Budget Committee. Applications are available on the BHSD website, at the district office, or by emailing nancyr@brookings.k12.or.us. By state law and district policy, School District Budget Committee members must meet three criteria: 1) Live within the geographic boundaries of District 17-C; 2) Be a registered voter in the State of Oregon.; and 3) NOT be an employee or agent of District 17-C. Please return the completed application to Nancy Raskauskas-Coons, Administrative Assistant to the School Board, for consideration at the next board meeting.
- 9. Recognitions
 - 9.a. Classified Employee Appreciation Week, March 3-7, 2025
- 10. Key Dates and Calendar Updates
 - Regular School Board Meeting, 5:30 p.m. March 19, Kalmiopsis Elementary, Room 51. Followed by Work Session.
 - Regular School Board Meeting, 5:30 p.m. April 16, Kalmiopsis Elementary, Room 51. Followed by Work Session.
 - Budget Committee Training (Special School Board Meeting), 5 p.m. April 16, Kalmiopsis Elementary, Room 51.
 - Regular School Board Meeting, 5:30 p.m. April 17, Kalmiopsis Elementary, Room 51. Followed by Work Session.
- 11. Adjournment

School Board Spotlight - February 2025



Video: Reading instruction at Kalmiopsis Elementary

BROOKINGS HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97223

BROOKINGS HARBOR SCHOOL DISTRICT
564 Fern Avenue
BROOKINGS, OREGON 97415

FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2024

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

TABLE OF CONTENTS

	<u>PAGE</u> <u>NUMBER</u>
INDEPENDENT AUDITORS' REPORT	i
FINANCIAL STATEMENTS AND SCHEDULES:	
Basic Financial Statements:	
Government - Wide Financial Statements:	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements:	
Balance Sheet- Governmental Funds	3
Reconciliation of the Governmental Funds Balance Sheet To the Statement of Net Position	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	5
Reconciliation of the Governmental Funds Statements of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	6
Notes to Basic Financial Statements	7
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Proportionate Share of the Net Pension Liability and Contributions - PERS	34
Schedule of Proportionate Share of the Net OPEB Asset/(Liability) and Contributions – RHIA	35
Schedule of Changes in Total OPEB Liability and Related Ratios – Health Insurance	36
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:	
Major Funds:	
General Fund	37
Special Revenue Fund	38

BROOKINGS HARBOR SCHOOL DISTRICT
BROOKINGS COUNTY, OREGON

TABLE OF CONTENTS (CONTINUED)

	<u>PAGE NUMBER</u>
SUPPLEMENTARY INFORMATION	
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Actual and Budget:	
Debt Service Fund	39
Capital Projects Fund	40
Schedule of Property Tax Transactions and Balances of Taxes Uncollected – General Fund	41
OTHER INFORMATION	
Form 3211-C, 2023-2024	42
District Audit Revenue Summary – All Funds	43
Expenditures by Function/Object – General Fund	44
Expenditures by Function/Object – Special Revenue Fund	45
Expenditures by Function/Object – Debt Service Fund	46
Expenditures by Function/Object – Capital Projects Fund	47
INDEPENDENT AUDITORS’ REPORT REQUIRED BY OREGON STATE REGULATIONS	48
GRANT COMPLIANCE REVIEW:	
Schedule of Expenditures of Federal Awards (supplementary information)	50
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	51
Independent Auditors’ Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	53
Schedule of Findings and Questioned Costs	55

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

PRINCIPAL OFFICIALS

<u>BOARD OF DIRECTORS</u>	<u>TERM EXPIRES</u>
Alan Nidiffer	June 30, 2025
Jay Trost – Chair	June 30, 2027
Katherine Johnson	June 30, 2025
Trish Walker – Vice Chair	June 30, 2027
Janece Payne	June 30, 2027

All board members will receive mail at the following address:

629 Easy Street
Brookings, Oregon 97415

ADMINISTRATION

Helena Chirinian, Superintendent (Registered Agent)
Dede Corpening, Director of Financial Services



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

December 26, 2024

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Brookings Harbor School District 17C
Curry County, Oregon

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

The budgetary comparison information presented as required supplementary information, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves,

and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

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

Other Information

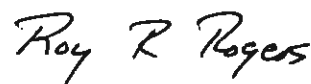
Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the introductory, statistical, and the compliance and other reports sections, as listed in the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2024 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of 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 effectiveness of 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 internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 26, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



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

BASIC FINANCIAL STATEMENTS

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2024

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and Investments	\$ 8,339,751
Receivables - Taxes	353,148
Receivables - Other	1,583,097
Prepaid Expenses	195,102
Inventories	17,150
Net OPEB Asset - RHIA	187,263
Capital Assets, Non-Depreciable	738,382
Capital Assets, Depreciable, Net	18,658,549
Total Assets	30,072,442
DEFERRED OUTFLOW OF RESOURCES	
OPEB Related Deferrals - RHIA	2,773
OPEB Related Deferrals - Health Insurance	108,780
Pension Related Deferrals - PERS	2,521,406
Total Deferred Outflows	2,632,959
LIABILITIES	
Accounts Payable	\$ 423,696
Payroll Liabilities	877,743
Accrued Compensated Absences	56,350
Long-Term Liabilities:	
Long-term Liabilities due within one year	1,170,013
Long-term Liabilities due in more than one year	3,421,621
OPEB Liability - Health Insurance	482,114
Net Pension Liability - PERS	8,957,377
Total Liabilities	15,388,914
DEFERRED INFLOW OF RESOURCES	
OPEB Related Deferrals - RHIA	13,503
OPEB Related Deferrals - Health Insurance	324,379
Pension Related Deferrals - PERS	4,097,408
Total Deferred Inflows	4,435,290
NET POSITION	
Net Investment in Capital Assets	14,805,297
Restricted for:	
Capital Projects	318,817
Special Programs/Grants	4,114,504
RHIA Asset	187,263
Unrestricted	(6,544,684)
Total Net Position	\$ 12,881,197

See accompanying notes to basic financial statements.

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Instruction	\$ 12,378,336	\$ 43,010	\$ 3,564,546	\$ 264,461	\$ (8,506,319)
Supporting Services	10,608,238	-	1,600,514	-	(9,007,724)
Community Services	1,022,168	-	-	-	(1,022,168)
Interest on Long Term Debt	336,259	-	-	-	(336,259)
Total Governmental Activities	<u>\$ 24,345,001</u>	<u>\$ 43,010</u>	<u>\$ 5,165,060</u>	<u>\$ 264,461</u>	<u>(18,872,470)</u>

General Revenues	
Property Taxes for General Purposes	7,108,522
State School Fund	9,526,351
Common School Fund	186,430
Earnings on Investment	478,988
Federal Revenue	405,846
Intermediate Revenue	2,466,715
Total General Revenues	<u>20,172,852</u>
Changes in Net Position	1,300,382
Net Position - Beginning	<u>11,580,815</u>
Net Position - Ending	<u>\$ 12,881,197</u>

See accompanying notes to basic financial statements.

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2024

	GENERAL	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
ASSETS					
Cash and Investments	\$ 4,778,001	3,212,972	-	348,778	\$ 8,339,751
Accounts Receivable	94,011	1,223,905	-	265,181	1,583,097
Property Taxes Receivables	353,148	-	-	-	353,148
Inventory	-	17,150	-	-	17,150
Prepaid Expenses	-	195,102	-	-	195,102
Total Assets	<u>\$ 5,225,160</u>	<u>\$ 4,649,129</u>	<u>\$ -</u>	<u>\$ 613,959</u>	<u>\$ 10,488,248</u>
LIABILITIES					
Accounts Payable	\$ 77,835	50,719	-	295,142	\$ 423,696
Payroll Liabilities	877,743	-	-	-	877,743
Total Liabilities	<u>955,578</u>	<u>50,719</u>	<u>-</u>	<u>295,142</u>	<u>1,301,439</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable Property Tax Revenue	353,148	-	-	-	353,148
Total Deferred Inflow of Resources	<u>353,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>353,148</u>
FUND BALANCES					
Nonspendable	-	212,252	-	-	212,252
Restricted for:					
Capital Projects	-	-	-	318,817	318,817
Student Body	-	271,654	-	-	271,654
Grants	-	4,114,504	-	-	4,114,504
Unassigned	3,916,434	-	-	-	3,916,434
Total Fund Balances	<u>3,916,434</u>	<u>4,598,410</u>	<u>-</u>	<u>318,817</u>	<u>8,833,661</u>
Total Liabilities, Deferred Inflow, and Fund Balances	<u>\$ 5,225,160</u>	<u>\$ 4,649,129</u>	<u>\$ -</u>	<u>\$ 613,959</u>	<u>\$ 10,488,248</u>

See accompanying notes to basic financial statements.

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
June 30, 2024

Total Fund Balances - Governmental Funds \$ 8,833,661

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in government accounting. The Statement of Net Position includes those capital assets among the assets of the District as a whole.

Net Capital Assets 19,396,931

The Net PERS Pension Asset (Liability) and OPEB Liability is the difference between the total liability and the assets set aside to pay benefits earned to past and current employees and beneficiaries.

OPEB Liability - Health Insurance (482,114)
Net Pension Liability - PERS (8,957,377)

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

187,263

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

Outflows - OPEB Related Deferrals - RHIA 2,773
Outflows- OPEB Related Deferrals - Health Insurance 108,780
Outflows- Pension Related Deferrals - PERS 2,521,406
Inflows - OPEB Related Deferrals - RHIA (13,503)
Inflows- OPEB Related Deferrals - Health Insurance (324,379)
Inflows- Pension Related Deferrals - PERS (4,097,408)

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Long-Term Liabilities \$
Accrued Vacation (56,350)
Bonds Payable (4,380,000)
Financed Purchases (211,634) (4,647,984)

Unearned revenue related to property taxes 353,148

Ending Net Position \$ 12,881,197

See accompanying notes to basic financial statements.

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

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

	GENERAL	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTALS
REVENUES					
Local Sources					
Taxes	\$ 7,072,859	\$ -	\$ -	\$ -	\$ 7,072,859
Other Local Sources	799,809	381,201	1,292,812	268,551	2,742,373
Intermediate Sources	612,998	57,265	-	-	670,263
State Sources					
SSF - Basic School Support	9,463,348	-	-	-	9,463,348
Other State Sources	249,433	1,978,983	-	-	2,228,416
Federal Sources	279,341	3,153,120	-	-	3,432,461
Total Revenues	18,477,788	5,570,569	1,292,812	268,551	25,609,720
EXPENDITURES					
Current Expenditures:					
Instruction	8,784,093	3,319,394	-	-	12,103,487
Support Services	8,812,456	1,560,237	-	-	10,372,693
Enterprise and Community Services	-	999,472	-	-	999,472
Facilities Acquisition	-	317,786	-	413,632	731,418
Debt Service	-	55,013	1,292,812	-	1,347,825
Total Expenditures	17,596,549	6,251,902	1,292,812	413,632	25,554,895
Excess of Revenues Over (Under) Expenditures	881,239	(681,333)	-	(145,081)	54,825
OTHER FINANCING SOURCES (USES)					
Transfers In	-	906,000	-	100,000	1,006,000
Transfers Out	(1,006,000)	-	-	-	(1,006,000)
Total Other Financing Sources (Uses)	(1,006,000)	906,000	-	100,000	-
Net Change in Fund Balance	(124,761)	224,667	-	(45,081)	54,825
Beginning Fund Balance	4,041,195	4,373,743	-	363,898	8,778,836
Ending Fund Balance	\$ 3,916,434	\$ 4,598,410	\$ -	\$ 318,817	\$ 8,833,661

See accompanying notes to basic financial statements.

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2024

Total Net Changes in Fund Balances - Total Governmental Funds \$ 54,825

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

Capital Asset Additions (Net)	\$	970,886	
Depreciation Expense		<u>(858,001)</u>	112,885

The PERS pension expense represents the changes in Net Pension Asset (Liability) from year to year due to changes in total pension liability and the fair value of pension plan net position available to pay pension benefits. 238,077

The Healthcare OPEB expense represents the changes in Net OPEB Asset (Liability) from year to year due to changes in total OPEB liability and the fair value of OPEB plan net position available to pay OPEB benefits. 18,645

The OPEB RHIA Income represents the changes in Net OPEB - RHIA Asset(Liability) from year to year due to changes in total OPEB - RHIA assets and the fair value of RHIA plan net position available to pay OPEB - RHIA benefits. (10,960)

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

Payments on long-term obligations 1,050,013

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. 35,663

Compensated absences are recognized as an expenditure in the governmental funds when they are paid. In the Statement of Activities the net payment represents a reduction in liability. (6,531)

Change in Net Position of Governmental Activities \$ 1,300,382

See accompanying notes to basic financial statements.

NOTES TO THE BASIC FINANCIAL STATEMENTS

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The administration of Brookings Harbor School District No. 17C (the District) is vested in a five-member board of directors, principals at each school location, a superintendent, a business manager and a deputy clerk at the district office in Brookings, Oregon.

The accounting policies of Brookings Harbor School District No. 17C conform to accounting principles generally accepted in the United States of America, as applicable to governmental units. The following is a summary of significant accounting policies used by Brookings Harbor School District No. 17C in the preparation of the accompanying basic financial statements.

REPORTING ENTITY

A five-member board of directors exercises governance responsibilities over all entities related to public elementary and secondary school education within the jurisdiction of Brookings Harbor School District No. 17C has set by the state of Oregon. The board receives funding from local, state, and federal sources. However, Brookings Harbor School District No. 17C is not included in any other governmental reporting entity as defined in GASB 61. Board members are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters.

Component units, as established by the Governmental Accounting Standards Board (GASB) Statement 61, are separate organizations that are included in the District's reporting because of the significance of their operational or financials relationships with the District. Based on these criteria, the District is not a component unit of another entity, nor is any other entity required to be included in the basic financial statements of the District.

BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and Statements of Activities display information about the reporting government as a whole.

The Statement of Net Position and the Statement of Activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions".

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest of general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities. In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

FUND FINANCIAL STATEMENTS

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

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

Revenues susceptible to accrual are interest, state, county and local shared revenue and federal and state grants. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The District reports the following major governmental funds:

GENERAL FUND

The General Fund is the general operating fund of Brookings Harbor School District No. 17C and accounts for all revenues and expenditures of Brookings Harbor School District No. 17C not encompassed within other funds. All general tax revenue and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEBT SERVICE FUND

The debt service fund is used to account for the servicing of general long-term debt. The main source of revenues is local property taxes.

CAPITAL PROJECT FUND

Capital project funds are generally used to account for financial resources to be used for the acquisition or construction of major capital facilities.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the combined balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

The governmental fund types are maintained using the modified accrual basis of accounting. Revenues are recorded in the accounting period in which they become susceptible to accrual (i.e., measurable and available) and expenditures are recorded at the time the related fund liabilities are incurred, except for:

- 1) Vested compensated absences which are recorded as expenditures to the extent they are expected to be liquidated with expendable available financial resources.
- 2) Retirement benefits and OPEB costs which are recorded when paid.
- 3) Accrued interest and principal on long-term debt which is recorded on its due date.
- 4) Capital assets are expensed when purchased. Depreciation is not recorded.
- 5) Inventory is expensed when purchased.

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Significant revenues susceptible to accrual under the modified accrual basis of accounting are as follows:

- 1) Federal and state grants.
- 2) Property taxes received within approximately sixty days of the end of a fiscal year.
- 3) Any local or county shared revenues.

The basis of accounting described above is in accordance with accounting principles generally accepted in the United States of America.

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except the property taxes received after year-end not considered budgetary resources in the funds and retirement benefits, OPEB costs are not recorded until paid and accrued interest is not recorded until paid.

The District begins its budget process early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

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

LEVEL OF CONTROL

- Instruction
- Supporting Services
- Enterprise & Community Services
- Facilities Acquisition and Construction
- Other Uses - Debt Service and Interfund Transfers
- Operating Contingency

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

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts and an appropriation transfer. Expenditures of the various funds were within authorized appropriation levels for the year ended June 30, 2024.

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PROPERTY TAXES RECEIVABLE

Uncollected real and personal property taxes are reflected on the statement of net position and the balance sheet as receivables. Uncollected taxes are deemed to be substantially collectible or recoverable through liens. All property taxes receivable are due from property owners within the District.

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

GRANTS

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

CAPITAL ASSETS

Capital assets are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	10 to 50 years
Vehicles and Equipment	5 to 30 years

RETIREMENT PLANS

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

COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. All unused vacation pay is accrued when earned in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

USE OF ESTIMATES

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

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

FUND BALANCE

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

- Nonspendable fund balance represents amounts that are not in a spendable form. The District does not have any balances that meet this classification.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The District has not assigned fund balances.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

There were no nonspendable, committed, or assigned fund balances at year end.

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

NET POSITION

Net position comprises of the various net earnings from operations, non-operating revenues, expenses and contributions of capital. Components of net position are classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

DEFERRED OUTFLOWS/INFLOW OF RESOURCES

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

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2024, there were deferred inflows representing PERS pension related deferrals, OPEB related deferrals for Health Insurance, and OPEB related deferrals for RHIA reported in the statement of net position. There is also a deferred inflow reported in the governmental funds balance sheet representing unavailable revenue from property tax.

FAIR VALUE, INPUTS, METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

CASH AND CASH EQUIVALENTS

The 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. BUDGET/GAAP REPORTING DIFFERENCES

While the District reports financial position, results of operations, and changes in fund balance/net position on the basis of accounting principles generally accepted in the United States of America (GAAP), the District’s budgetary basis of accounting differs from generally accepted accounting principles, as required by ORS. The budgetary statements provided as part of supplementary information elsewhere in this report are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The primary differences between the District’s budgetary basis and GAAP basis is the classification of capital outlay and debt service, which for budgetary purposes is reported within the functional categories at the level of appropriation control. In the budgetary statements capital purchases and debt service payments are recognized as expenses whereas in the GAAP statements they are recorded as increases in capital assets and reductions in long term debt. PERS pension and OPEB costs are not recognized as expenditures in the budgetary statements because they will be liquidated with future expendable financial resources.

3. CASH AND INVESTMENTS

State statutes govern the District’s cash management policies, because the District does not have an official investment policy. Statutes authorize the District to invest in banker’s acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer’s Local Government Investment Pool. Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2024 was \$1,825,433, of which \$258,346 was covered by federal depository insurance and the remainder was collateralized by the Oregon Public Funds Collateralization Program (PFCP).

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk - Deposits

Custodial credit risk for deposits is the risk that, in the event of a bank failure, deposits will not be recovered. There is no formal deposit policy for custodial credit risk. As of June 30, 2024, all deposits were insured, or at qualified institutions.

Investments

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

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2024, the fair value of the position in the LGIP is 100.39% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized.

The audited financial reports of the Oregon Short Term Fund can be found here:

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

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

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

Deposit with Financial Institutions:	
Deposit with Financial Institutions:	\$ 864,108
Investments	7,475,643
Total Cash and Investments	\$ 8,339,751

As of June 30, 2024, the district held the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
Mutual Funds	\$ 2,001,727	\$ 2,001,727	\$ -	\$ -
State Treasurer's Investment Pool	5,465,570	5,465,570	-	-
Money Market	8,346	8,346	-	-
Total	\$ 7,475,643	\$ 7,475,643	\$ -	\$ -

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk - Investments

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

Credit Risk-Investments

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

Concentration of Credit Risk

At June 30, 2024, 69% of total investments were in the State Treasurer's Investment Pool and 31% of total investments were in the investments with Curry County. State statutes do not limit the percentage of investments in these types of instruments.

4. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. No allowance for doubtful accounts is recorded because all receivables are deemed to be collectable.

5. CAPITAL ASSETS

During the year ended June 30, 2024:

	Balance July 1, 2023	Additions	(Deletions)	Balance June 30, 2024
Land	\$ 212,401	\$ -	\$ -	\$ 212,401
Construction in Progress	232,224	293,757	-	525,981
Total Non-Depreciable	444,625	293,757	-	738,382
Buildings & Improvements	29,665,348	404,352	(624,237)	29,445,463
Vehicles & Equipment	3,049,082	272,777	-	3,321,859
Total Depreciable	32,714,430	677,129	(624,237)	32,767,322
Accumulated Depreciation				
Buildings & Improvements	12,142,828	702,618	(624,237)	12,221,209
Vehicles & Equipment	1,732,181	155,383	-	1,887,564
Total Accumulated Depreciation	\$ 13,875,009	\$ 858,001	\$ (624,237)	\$ 14,108,773
Government Activities:				
Capital Assets, Net	\$ 19,284,046			\$ 19,396,931

Depreciation was allocated to the functions as follows:

Instruction	\$ 442,366
Support Services	379,107
Community Services	36,529
Total	\$ 858,002

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were \$574,830, excluding amounts to fund employer specific liabilities. In addition, approximately \$590,081 in employee contributions were paid or picked up by the District in 2023-2024.

Pension Asset or Liability – At June 30, 2024, the District reported a net pension liability of \$8,957,377 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2024 and 2023, the District's proportion was .048 percent and .060 percent, respectively. Pension income for the year ended June 30, 2024 was \$238,074.

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

- (1) Tier 1/Tier 2 – 8.18%
- (2) OPSRP general services – 5.34%

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resource
Difference between expected and actual experience	\$ 438,043	\$ 35,517
Changes in assumptions	795,720	5,933
Net difference between projected and actual earnings on pension plan investments	161,001	-
Net changes in proportionate share	551,812	2,120,720
Differences between District contributions and proportionate share of contributions	-	1,935,238
Subtotal - Amortized Deferrals (below)	1,946,576	4,097,408
District contributions subsequent to measurement date	574,830	-
Deferred outflow (inflow) of resources	<u>\$ 2,521,406</u>	<u>\$ 4,097,408</u>

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

Subtotal amounts related to pension as deferred outflows of resources \$1,946,576, and deferred inflows of resources, (\$4,097,408), net to (\$2,150,832) and will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ (811,496)
2026	(1,191,402)
2027	184,598
2028	(186,238)
2029	(146,293)
Thereafter	-
Total	<u>\$ (2,150,832)</u>

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

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

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

Actuarial Methods and Assumptions:

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

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

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

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

Long-Term Expected Rate of Return:

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

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

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 14,795,901	\$ 8,957,377	\$ 4,071,752

Changes Subsequent to the Measurement Date

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

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

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

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

Pension Benefits:

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Death Benefits:

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

Contributions:

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP.

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

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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA)

Plan Description:

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

Funding Policy:

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

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

At June 30, 2024, the District reported a net OPEB asset of \$187,263 for its proportionate share of the net OPEB liability. The OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement dates of June 30, 2023 and 2022, the District's proportion was .051 percent and .047 percent, respectively. OPEB expense for the year ended June 30, 2024 was \$12,054.

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

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

Components of OPEB Expense/(Income):

Employer's proportionate share of collective system OPEB Expense/(Income)	\$	(21,674)
Net amortization of employer-specific deferred amounts from:		
-Changes in proportionate share (per paragraph 64 of GASB 75)		33,728
-Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 64 of GASB 75)		-
Employer's Total OPEB Expense/(Income)	\$	12,054

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 4,701
Changes in assumptions	-	2,019
Net difference between projected and actual earnings on pension plan investments	531	-
Net changes in proportionate share	2,242	6,783
Differences between District contributions and proportionate share of contributions	-	-
Subtotal - Amortized deferrals (below)	2,773	13,503
District contributions subsequent to measurement date	-	-
Deferred outflow (inflow) of resources	\$ 2,773	\$ 13,503

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

Subtotal amounts related to OPEB as deferred outflows of resources, \$2,773, and deferred inflows of resources, (\$13,503), net to \$10,730 and will be recognized in OPEB expense as follows:

Year Ending June 30,	Amount
2025	\$ (11,526)
2026	(8,607)
2027	6,921
2028	2,482
2029	-
Thereafter	-
Total	\$ (10,730)

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

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

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

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2021
Measurement Date	June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5 %; Disabled retirees: 15%
Mortality	<p><u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Active members:</u> Pub-2010 employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><u>Disabled retirees:</u> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data scale, with job category adjustments and set-backs as described in the valuation.</p>

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

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2023 and June 30, 2022 was 6.90 percent for both years. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

Long-Term Expected Rate of Return:

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

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

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

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

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net OPEB asset	\$ 170,222	\$ 187,263	\$ 201,883

Changes Subsequent to the Measurement Date

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

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

8. POST EMPLOYMENT HEALTH CARE BENEFITS

Post Employment Health Care Benefits

Plan Description: The District administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The District's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

Funding Policy – The benefits from this program are paid by the retired employees 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.

Total Other Post Employment Benefit Liability

The District's total health insurance liability and total other post-employment benefits were measured as of July 1, 2023 and determined by an actuarial valuation as of July 1 2023.

Actuarial Methods and Assumptions - The District engaged an actuary to perform a valuation as of July 1, 2023 using the Entry age normal, level percent of salary Actuarial Cost Method.

The total other post-employment benefit liability in the July 1, 2023 actuarial valuation was calculated based on the discount rate and actuarial assumptions below, and was then projected forward/backward to the measurement date.

Active Employees	178
Eligible Retirees	7
Total Participants	185

Changes in the Net Other Post-employment Benefit Liability

Total OPEB Liability at June 30, 2023		\$ 699,272
Changes for the year:		
Service Cost		68,872
Interest		26,199
Changes of Assumptions or Other Input		-
Effect of economic/demographic gains or losses		(70,338)
Differences between expected and actual experience		(185,286)
Benefit Payments		(56,605)
Total OPEB Liability at June 30, 2024		\$ 482,114

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

8. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Sensitivity of the Total Post-employment Benefit Liability to changes in the discount and trend rates

The following presents the Total OPEB Liability of the plan, calculated using the discount rate as of the measurement date, as well as what the Plan's Total OPEB Liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate. A similar sensitivity analysis is then presented for changes in the healthcare cost trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 511,194	\$ 482,114	\$ 454,548

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the District for the Postemployment Health Insurance Subsidy, as well as what the total OPEB liability would be if it were calculated using a health care cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current discount rates:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 437,144	\$ 482,114	\$ 534,591

For the year ended June 30, 2024, the District recognized OPEB expense for Health Insurance of \$29,744. At June 30, 2024, the District reported deferred outflows and inflows of resources related to OPEB as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ (93,737)	\$ 25,737
Changes of assumptions or input	(230,642)	34,654
Subtotal - Amortized Deferrals (Below)	(324,379)	60,391
Benefit Payments	-	48,389
Total as of June 30, 2024	\$ (324,379)	\$ 108,780

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

Subtotal amounts related to OPEB Health Insurance reported as deferred inflows of resources, (\$324,379), and deferred outflows of resources, \$108,780 net to (\$263,988) and will be recognized in OPEB expense as follows:

Year ended June 30:	Annual Recognition
2025	\$ (62,504)
2026	(51,457)
2027	(29,055)
2028	(32,298)
2029	(41,419)
Thereafter	(47,255)
	\$ (263,988)

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS

Series 2002 Pension Obligations

In October of 2002, the District participated in a pooled issuance of Series 2002A limited tax deferred interest obligations, and Series 2002B limited tax pension obligations. Certain Oregon school districts and education service districts issued limited tax obligations (Pension Obligation), the proceeds of which were used to finance a portion of the estimated unfunded actuarial liability of each issuer with the Oregon Public Employees Retirement System (PERS).

The full faith and credit of the District was pledged for the punctual payment of the principal of and interest on its Pension Obligation, and debt service on the Pension Obligation is not subject to annual appropriation. The Pension Obligation is further secured by an Intercept Agreement under which an amount equal to the debt service on each issuer's Pension Obligation will be diverted from State Education Revenues. The Agreement (both A and B) contain a provision that in the event of default the Trustee may exercise any remedy available at law or in equity; however, the payments are not subject to acceleration.

The 2002A Obligations were issued in the aggregate original principal amount of \$1,551,456. Interest on the 2002A Obligations will be payable only at maturity (maturity dates range from 6/30/2004 to 6/30/2020), and will be compounded semiannually (for the accreted value of the Obligations of each maturity as of each June 30 and December 30). Interest on the 2002A Obligations ranges between 2.06% and 6.10% based upon the maturity date. The 2002A Obligations are not subject to optional prepayment prior to maturity.

The 2002B Obligations were issued in the aggregate original principal amount of \$4,465,000. Interest on the 2002B Obligations is payable semiannually June 30 and December 30 of each year until maturity (maturity dates range from 6/30/2021 to 6/30/2028). Interest on the 2002B Obligations range between 5.49% and 5.55% based upon maturity date. The 2002B Obligations maturing on June 30, 2021 are subject to prepayment prior to maturity, on or after June 30, 2007, in whole or in part. The Series 2002B Obligation maturing on June 30, 2028 is subject to mandatory prepayment prior to its stated maturity on any June 30 on or after June 30, 2024, at the principal amount thereof together with accrued interest thereon to the date of prepayment, solely from mandatory sinking fund payments.

Future maturities of the loan are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 645,000	\$ 140,138	\$ 785,138
2026	715,000	104,340	819,340
2027	795,000	64,658	859,658
2028	370,000	20,535	390,535
	<u>\$ 2,525,000</u>	<u>\$ 329,671</u>	<u>\$ 2,854,671</u>

Series 2004 Pension Obligations

In February of 2004, the District participated in a pooled issuance of Series 2004 limited tax pension obligations. Certain Oregon school districts and education service districts issued limited tax obligations (Pension Obligation), the proceeds of which were used to finance a portion of the estimated unfunded actuarial liability of each issuer with the Oregon Public Employees Retirement System (PERS). The full faith and credit of the District was pledged for the punctual payment of the principal of and interest on its Pension Obligation, and debt service on the Pension Obligation is not subject to annual appropriation. The Pension Obligation is further secured by an Intercept Agreement under which an amount equal to the debt service on each issuer's Pension Obligation will be diverted from State Education Revenues.

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

The 2004 Obligations were issued in the aggregate original principal amount of \$4,655,000. Interest on the 2004 Obligations is payable semiannually on June 30 and December 30 of each year until maturity (maturity dates range from 6/30/2009 to 6/30/2028). Interest on the 2004 Obligations range between 3.25% and 5.53% based upon maturity date. The agreement contains a provision that in an event of default, outstanding amounts become immediately due and payable in full and the Trustee may exercise any remedy available at law or in equity; however, the payments are not subject to acceleration. The 2004 Obligations are subject to prepayment as further described in the official statement.

Future maturities of the loan are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 470,000	\$ 102,544	\$ 572,544
2026	525,000	76,563	601,563
2027	585,000	47,541	632,541
2028	275,000	15,202	290,202
	<u>\$ 1,855,000</u>	<u>\$ 241,850</u>	<u>\$ 2,096,850</u>

Bus Loans:

The District has entered into various agreements with Santander Leasing, LLC. These agreements are for multiple buses used for school activities.

Future maturities of the loan are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	55,013	9,253	64,266
2026	55,013	7,111	62,124
2027	55,013	4,859	59,872
2028	46,595	2,491	49,086
	<u>211,634</u>	<u>23,714</u>	<u>235,348</u>

**BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

All long-term debt obligations are payable from the General Fund. Total long-term liability activity for the year ended June 30, 2024 was as follows:

	Outstanding July 1, 2023	Issued	Reductions	Outstanding June 30, 2024	Due Within One Year
Bonds Payable:					
PERS Series 2002	\$ 3,100,000	\$ -	\$ 575,000	\$ 2,525,000	\$ 645,000
PERS Series 2004	2,275,000	-	420,000	1,855,000	470,000
Direct Borrowing:					
Bus Loans	74,412	192,235	55,013	211,634	55,013
Total	<u>\$ 5,449,412</u>	<u>\$ 192,235</u>	<u>\$ 1,050,013</u>	<u>\$ 4,591,634</u>	<u>\$ 1,170,013</u>

10. DEFERRED COMPENSATION

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

11. RISK MANAGEMENT

The District is self-insured for medical, dental, vision and for certain policy deductible limits on District vehicles, errors and omissions and the first \$1,000 of property/fire losses. The District purchases insurance for worker's compensation, liability claims and all property losses in excess of deductible limits. There were no significant reductions in the District's insurance coverage during the current fiscal year. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

12. INTERFUND TRANSFERS

The composition of interfund balances and transfers were as follows:

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 1,006,000
Special Revenue	906,000	-
Capital Projects	100,000	-
	<u>\$ 1,006,000</u>	<u>\$ 1,006,000</u>

Interfund balances and transfers are used to fund operations between funds.

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

13. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon approved ballot Measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November 1990. School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt revenues as their major source of operating revenue. The voters of the State of Oregon passed ballot Measure 50 in May, 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit.

Measure 50 reduced the amount of operating property tax revenues available to the District for its 1997-98 fiscal year, and thereafter. This reduction is accomplished by rolling assessed property values back to their 1995-96 values less 10%, and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax from the reductions. The Measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to school districts.

14. LEASE LIABILITY

The District leases certain property and equipment from others. The district has individual school copiers and district wide leases for copy machines and a postage machine. Leases were deemed immaterial by management and were not recorded under GASB 87.

15. COMMITMENTS AND CONTINGENCIES

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

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

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

The District is involved in various claims and legal matters relating to its operations which have all been tendered to, and are either being adjusted by the District's liability carrier, or are being defended by attorneys retained by the District's liability carrier. The District does not believe that any of these matters will have a material impact on its June 30, 2024 basic financial statements.

16. TAX ABATEMENTS

As of June 30, 2024, Curry County did not provide tax abatement programs for any school districts within the county. Therefore, for the fiscal year ended June 30, 2024, the District did not have any abated property taxes to disclose.

REQUIRED SUPPLEMENTARY INFORMATION

Brookings Harbor School District
Curry County
SUPPLEMENTARY INFORMATION
June 30, 2024

PERS

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.05 %	\$ 8,957,377	\$ 8,943,627	100.15 %	81.7 %
2023	0.06	9,185,939	8,896,293	103.26	87.6
2022	0.06	6,746,236	8,139,374	82.88	87.6
2021	0.06	14,023,186	8,514,091	164.71	75.8
2020	0.06	10,303,903	8,512,766	121.04	82.2
2019	0.07	10,022,885	8,263,931	121.28	82.1
2018	0.06	8,268,801	8,055,463	102.65	83.1
2017	0.05	8,187,479	7,486,068	109.37	80.5
2016	0.04	2,551,920	6,865,619	37.17	91.9
2015	0.04	(948,474)	6,761,490	14.03	103.6

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

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

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ 574,830	\$ 574,830	\$ -	\$ 8,898,584	6.5 %
2023	692,718	692,718	-	8,943,627	7.7
2022	684,647	684,647	-	8,896,293	7.7
2021	986,373	986,373	-	8,139,374	12.1
2020	853,459	853,459	-	8,514,091	10.0
2019	563,221	563,221	-	8,512,766	6.6
2018	480,563	480,563	-	8,263,931	5.8
2017	116,975	116,975	-	8,055,463	1.5
2016	177,239	177,239	-	7,486,068	2.4
2015	374,375	374,375	-	6,865,619	5.5

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

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

Brookings Harbor School District
Curry County, Oregon
 REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2024

OPEB - RHIA

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

Year Ended June 30,	(a) Employer's proportion of the net OPEB asset/(liability) (NOA/(L))	(b) Employer's proportionate share of the net OPEB asset/(liability) (NOA/(L))	(c) Employer's covered payroll	(b/c) NOA/(L) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2024	0.05114 %	\$ 187,263	\$ 8,943,627	2.09 %	201.6 %
2023	0.04726	167,947	8,896,293	1.89	194.6
2022	0.05168	177,473	8,139,374	2.18	183.9
2021	0.11993	244,370	8,514,091	2.87	150.1
2020	0.07798	150,683	8,512,766	1.77	144.4
2019	0.07905	88,246	8,263,931	1.07	124.0
2018	0.07803	32,564	8,055,463	0.40	108.9

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

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

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

SCHEDULE OF CONTRIBUTIONS FOR RHIA

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ N/A	\$ N/A	\$ N/A	\$ 8,898,584	N/A %
2023	N/A	N/A	N/A	8,943,627	N/A
2022	N/A	N/A	N/A	8,896,293	N/A
2021	N/A	N/A	N/A	8,139,374	N/A
2020	N/A	N/A	N/A	8,514,091	N/A
2019	N/A	N/A	N/A	8,512,766	N/A
2018	N/A	N/A	N/A	8,263,931	N/A

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

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

All statutorily required contributions were made and are included within PERS contributions (see p. 34).

**BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON**

**SCHEDULES OF CHANGES IN TOTAL OPEB LIABILITY
AND RELATED RATIOS - HEALTH INSURANCE
June 30, 2024**

PLAN OPEB: (Health Insurance)

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS

Year Ended June 30,	Total OPEB Liability - Beginning	Service Cost	Interest	Changes of Benefit Terms	Changes of Assumptions	Differences Between Expected and Actual		Total OPEB Liability - End of Year	Estimated Covered Payroll	Total OPEB Liability as a % of Covered Payroll
						Benefit Payments				
2024	\$ 699,272	\$ 68,872	\$ 26,199	\$ -	\$ (70,338)	\$ (185,286)	\$ (56,605)	\$ 482,114	\$ 8,943,627	5.391%
2023	\$ 716,701	\$ 77,270	\$ 16,625	\$ -	\$ -	\$ (62,493)	\$ (48,831)	\$ 699,272	\$ 8,943,627	7.819%
2022	\$ 564,523	\$ 97,896	\$ 14,178	\$ -	\$ 44,121	\$ 37,950	\$ (41,967)	\$ 716,701	\$ 8,896,293	8.056%
2021	\$ 462,434	\$ 87,175	\$ 18,633	\$ -	\$ 31,065	\$ -	\$ (34,784)	\$ 564,523	\$ 8,139,374	6.936%
2020	\$ 611,491	\$ 93,767	\$ 26,496	\$ -	\$ (97,541)	\$ (130,189)	\$ (41,590)	\$ 462,434	\$ 8,514,091	9.967%
2019	\$ 568,107	\$ 91,561	\$ 22,559	\$ -	\$ (11,132)	\$ -	\$ (59,604)	\$ 611,491	\$ 8,512,766	7.183%
2018	\$ 584,252	\$ 77,473	\$ 17,646	\$ -	\$ (25,532)	\$ -	\$ (85,732)	\$ 568,107	\$ 8,263,931	6.875%

The above table presents the most recent actuarial valuations for the District's post-retirement benefit plans for health insurance.

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

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
BCURRY COUNTY, OREGON

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

<u>GENERAL FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources				
Taxes	\$ 6,845,395	\$ 6,845,395	\$ 7,279,996	\$ 434,601
Charges for Services	121,000	121,000	126,133	5,133
Interest on investments	150,000	150,000	405,150	255,150
Miscellaneous	70,000	70,000	61,390	(8,610)
Intermediate Sources	701,924	701,924	612,998	(88,926)
State Sources				
SSF - Basic School Support	9,517,198	9,517,198	9,526,351	9,153
Intergovernmental	-	-	186,430	186,430
Federal Sources	265,000	265,000	279,341	14,341
Total Revenue	<u>17,670,517</u>	<u>17,670,517</u>	<u>18,477,789</u>	<u>807,272</u>
EXPENDITURES				
Instruction	8,916,002	8,916,002 (1)	8,784,093	131,909
Support Services	8,853,909	8,853,909 (1)	8,812,457	41,452
Operating Contingency	200,000	200,000 (1)	-	200,000
Total Expenditures	<u>17,969,911</u>	<u>17,969,911</u>	<u>17,596,550</u>	<u>373,361</u>
Excess of Revenues Over (Under) Expenditures	(299,394)	(299,394)	881,239	1,180,633
OTHER FINANCING SOURCES (USES)				
Transfers Out	(1,006,000)	(1,006,000) (1)	(1,006,000)	-
Total Other Financing Sources (Uses)	<u>(1,006,000)</u>	<u>(1,006,000)</u>	<u>(1,006,000)</u>	<u>-</u>
Net Change in Fund Balance	(1,305,394)	(1,305,394)	(124,761)	1,180,633
Beginning Fund Balance	3,400,000	3,400,000	4,041,195	641,195
Ending Fund Balance	<u>\$ 2,094,606</u>	<u>\$ 2,094,606</u>	<u>\$ 3,916,434</u>	<u>\$ 1,821,828</u>

(1) Appropriation level

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

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

SPECIAL REVENUE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
REVENUES				
Local Sources	\$ 455,120	\$ 455,120	\$ 381,019	\$ (74,101)
Intermediate Sources	48,651	48,651	57,265	8,614
State Sources	2,029,309	2,029,309	1,978,983	(50,326)
Federal Sources	3,862,637	3,862,637	3,153,120	(709,517)
Total Revenues	6,395,717	6,395,717	5,570,387	(825,330)
EXPENDITURES				
Instruction	4,339,963	4,239,963 (1)	3,319,394	920,569
Support Services	1,850,541	1,850,541 (1)	1,560,237	290,304
Enterprise and community services	927,251	1,027,251 (1)	999,472	27,779
Debt Service	100,000	100,000 (1)	55,013	44,987
Facilities acquisition and construction	600,000	600,000 (1)	317,786	282,214
Total Expenditures	7,817,755	7,817,755	6,251,902	1,565,853
OTHER FINANCING SOURCES (USES)				
Transfers In	906,000	906,000	906,000 (2)	-
Total Other Financing Sources	906,000	906,000	906,000	-
Net Change in Fund Balance	(516,038)	(516,038)	224,485	740,523
Beginning Fund Balance	1,066,815	1,066,815	4,373,925	3,307,110
Ending Fund Balance	\$ 550,777	\$ 550,777	\$ 4,598,410	\$ 4,047,633

(1) Appropriation level

(2) Included in this transfer from the General Fund is the required state revenue match of \$6,135 the District must transfer for National School Lunch Support in order to meet the general cash assistance match.

SUPPLEMENTARY INFORMATION

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

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

DEBT SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Total Revenue	\$ 1,292,812	\$ 1,292,812	\$ 1,292,812	\$ -
EXPENDITURES				
Total Expenditures	1,292,812	1,292,812	1,292,812	-
Excess of Revenues Over (Under) Expenditures	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
BROOKINGS COUNTY, OREGON

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

<u>CAPITAL PROJECTS FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
REVENUES				
Local Sources	\$ 2,000	\$ 2,000	\$ 268,551	\$ 266,551
Total Revenue	<u>2,000</u>	<u>2,000</u>	<u>268,551</u>	<u>266,551</u>
EXPENDITURES				
Instruction	8,304	8,304 (1)	-	8,304
Facilities Acquisition and Construction	<u>1,771,782</u>	<u>1,771,782 (1)</u>	<u>413,632</u>	<u>1,358,150</u>
Total Expenditures	<u>1,780,086</u>	<u>1,780,086</u>	<u>413,632</u>	<u>1,366,454</u>
Excess of Revenues Over (Under) Expenditures	(1,778,086)	(1,778,086)	(145,081)	1,633,005
OTHER FINANCING SOURCES (USES)				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net Change in Fund Balance	(1,678,086)	(1,678,086)	(45,081)	1,633,005
Beginning Fund Balance	<u>369,000</u>	<u>369,000</u>	<u>363,898</u>	<u>(5,102)</u>
Ending Fund Balance	<u>\$ (1,309,086)</u>	<u>\$ (1,309,086)</u>	<u>\$ 318,817</u>	<u>\$ 1,627,903</u>

(1) Appropriation level

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

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

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED At 7/1/23	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT 6/30/24
<u>GENERAL FUND:</u>						
Current:						
2023-24	\$ 7,288,140	\$ 188,736	\$ (21,052)	\$ 6,695	\$ 6,905,570	\$ 179,477
Prior Years:						
2022-23	196,703	18	(16,578)	13,304	106,008	87,403
2021-22	71,878	-	(10,585)	9,466	31,295	39,464
2020-21	41,353	(14)	(13,925)	7,497	16,378	18,561
2019-20	19,022	(15)	(10,096)	5,912	10,024	4,829
Prior Years:	<u>33,977</u>	<u>(13)</u>	<u>(11,053)</u>	<u>4,061</u>	<u>3,584</u>	<u>23,414</u>
Total Prior	<u>362,933</u>	<u>(24)</u>	<u>(62,237)</u>	<u>40,240</u>	<u>167,289</u>	<u>173,671</u>
Total General Fund	<u>\$ 7,651,073</u>	<u>\$ 188,712</u>	<u>\$ (83,289)</u>	<u>\$ 46,935</u>	<u>\$ 7,072,858</u>	<u>\$ 353,148</u>

	GENERAL FUND
<u>RECONCILIATION TO REVENUE:</u>	
Cash Collections by County Treasurer Above	7,072,858
Property In Lieu of Taxes	<u>35,664</u>
Total Receipts	<u><u>7,108,522</u></u>

Note - As the Debt Service Fund was closed, all tax transactions and uncollected taxes were combined into the general fund.

OTHER INFORMATION

BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C
CURRY COUNTY, OREGON

SUPPLEMENTAL INFORMATION
 AS REQUIRED BY THE OREGON DEPARTMENT OF EDUCATION
 For the Year Ended June 30, 2024

A. ENERGY BILLS FOR HEATING - ALL FUNDS:

	Objects 325, 326 & 327
Function 2540	\$ 237,022
Function 2550	-
	(1)
	\$ 237,022

Include all General Fund expenditures in object 542, except for the following exclusions:

Exclude These Functions

1113,1122 & 1132	Co-curricular Activities
1140	Pre-Kindergarten
1300	Continuing Education
1400	Summer School
4150	Construction
2550	Pupil Transportation
3100	Food Service
3300	Community Services

(1) - No energy bills for heating in fiscal year end June 30, 2024

DISTRICT AUDIT REVENUE SUMMARY
BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C

Revenue from Local Sources		Fund 100	Fund 200	Fund 300	Fund 400
1110	Ad Valorem Taxes Levied by District	\$ 7,279,996	\$	\$	\$
1120	Local Option Ad Valorem Taxes Levied by District	\$	\$	\$	\$
1130	Construction Excise Tax	\$	\$	\$	\$
1190	Penalties and Interest on Taxes	\$	\$	\$	\$
1200	Rev from Local Gov't Units Other Than Districts	\$	\$	\$	\$
1310	Regular Day School Tuition	\$ 41,790	\$	\$	\$
1320	Adult/Continuing Education Tuition	\$	\$	\$	\$
1330	Summer School Tuition	\$	\$	\$	\$
1400	Local & Federal Sources	\$	\$	\$	\$
1500	Earnings on Investments	\$ 405,150	\$ 73,838	\$	\$
1600	Food Service	\$	\$ 14,017	\$	\$
1700	Extracurricular Activities	\$	\$ 35,085	\$	\$
1800	Community Services Activities	\$	\$	\$	\$
1910	Rentals	\$ 1,220	\$	\$	\$
1920	Contributions and Donations From Private Sources	\$	\$ 33,329	\$	\$ 264,461
1930	Rental or Lease Payments From Private Contractors	\$	\$	\$	\$
1940	Services Provided Other Local Education Agencies	\$	\$	\$	\$
1950	Textbook Sales and Rentals	\$	\$	\$	\$
1960	Recovery of Prior Years' Expenditure	\$	\$	\$	\$
1970	Services Provided Other Funds	\$	\$	\$ 1,292,812	\$ 4,090
1980	Fees Charged to Grants	\$ 126,133	\$	\$	\$
1990	Miscellaneous	\$ 18,380	\$ 224,750	\$	\$
Total Revenue from Local Sources		\$ 7,872,669	\$ 381,019	\$ 1,292,812	\$ 268,551
Revenue from Intermediate Sources		Fund 100	Fund 200	Fund 300	Fund 400
2101	County School Funds	\$ 147,563	\$	\$	\$
2102	Education Service District Apportionment	\$ 465,435	\$ 12,390	\$	\$
2105	Natural Gas, Oil, and Mineral Receipts	\$	\$	\$	\$
2199	Other Intermediate Sources	\$	\$	\$	\$
2200	Restricted Revenue	\$	\$ 44,875	\$	\$
2800	Revenue in Lieu of Taxes	\$	\$	\$	\$
2900	Revenue for/on Behalf of the District	\$	\$	\$	\$
Total Revenue from Intermediate Sources		\$ 612,998	\$ 57,265	\$	\$
Revenue from State Sources		Fund 100	Fund 200	Fund 300	Fund 400
3101	State School Fund - General Support	\$ 9,526,351	\$	\$	\$
3102	State School Fund - School Lunch Match	\$	\$	\$	\$
3103	Common School Fund	\$ 186,430	\$	\$	\$
3104	State Managed County Timber	\$	\$	\$	\$
3105	State School Transportation	\$	\$	\$	\$
3199	Other Unrestricted Grants-in-Aid	\$	\$	\$	\$
3200		\$	\$	\$	\$
3204	Driver Education	\$	\$	\$	\$
3222	State School Fund (SSF) Transportation Equipment	\$	\$	\$	\$
3299	Other Restricted Grants-in-Aid	\$	\$ 1,978,983	\$	\$
3800	Revenue in Lieu of Taxes	\$	\$	\$	\$
3900	Revenue for/on Behalf of the District	\$	\$	\$	\$
Total Revenue from State Sources		\$ 9,712,781	\$ 1,978,983	\$	\$
Revenue from Federal Sources		Fund 100	Fund 200	Fund 300	Fund 400
4100	Unrestricted Revenue Direct From the Federal Government	\$	\$	\$	\$
4200	Unrestricted Revenue From the Federal Government Through the State	\$	\$	\$	\$
4300	Restricted Revenue From the Federal Government	\$	\$ 82,652	\$	\$
4500	Restricted Revenue From the Federal Government Through the State Grants-In-Aid From the Federal	\$	\$ 3,026,615	\$	\$
4700	Government Through Other Intermediate Agencies	\$	\$ 3,653	\$	\$
4801	Federal Forest Fees	\$ 279,341	\$	\$	\$
4802	Impact Aid to School Districts for Operation (PL 874)	\$	\$	\$	\$
4803	Coos Bay Wagon Road Funds	\$	\$	\$	\$
4899	Other Revenue in Lieu of Taxes	\$	\$	\$	\$
4900	Revenue for/on Behalf of the District	\$	\$ 40,200	\$	\$
Total Revenue from Federal Sources		\$ 279,341	\$ 3,153,120	\$	\$
Revenue from Other Sources		Fund 100	Fund 200	Fund 300	Fund 400
5100	Long Term Debt Financing Sources	\$	\$	\$	\$
5200	Interfund Transfers	\$	\$ 906,000	\$	\$ 100,000
5300	Sale of or Compensation for Loss of Fixed Assets	\$	\$	\$	\$
5400	Resources - Beginning Fund Balance	\$ 4,041,195	\$ 4,373,925	\$	\$ 363,898
Total Revenue from Other Sources		\$ 4,041,195	\$ 5,279,925	\$	\$ 463,898
Grand Totals		\$ 22,518,984	\$ 10,850,312	\$ 1,292,812	\$ 732,449

DISTRICT AUDIT EXPENDITURE SUMMARY
BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C

Fund: 100 - General Fund

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-3	\$ 2,804,312	\$ 1,535,743	\$ 882,528	\$ 139,115	\$ 246,926	\$	\$	\$
1112 Intermediate Programs	\$	\$	\$	\$	\$	\$	\$	\$
1113 Elementary Extracurricular	\$ 820	\$	\$	\$	\$ 820	\$	\$	\$
1121 Middle/Junior High Programs	\$ 1,647,751	\$ 868,393	\$ 447,046	\$ 131,442	\$ 199,773	\$	\$ 1,097	\$
1122 Middle/Junior High School Extracurricular	\$ 6,942	\$ 4,549	\$ 1,597	\$	\$ 796	\$	\$	\$
1131 High School Programs	\$ 2,418,240	\$ 1,256,290	\$ 731,079	\$ 189,934	\$ 239,440	\$	\$ 1,497	\$
1132 High School Extracurricular	\$ 105,526	\$ 74,443	\$ 25,714	\$	\$ 5,369	\$	\$	\$
1140 Pre-Kindergarten Programs	\$	\$	\$	\$	\$	\$	\$	\$
1210 Programs for the Talented and Gifted	\$	\$	\$	\$	\$	\$	\$	\$
1220 Restrictive Programs for Students with Disabilities	\$ 846,393	\$ 459,988	\$ 351,439	\$ 29,148	\$ 5,818	\$	\$	\$
1250 Less Restrictive Programs for Students with Disabilities	\$ 814,847	\$ 376,418	\$ 284,339	\$ 148,221	\$ 5,869	\$	\$	\$
1260 Early Intervention	\$	\$	\$	\$	\$	\$	\$	\$
1271 Remediation	\$	\$	\$	\$	\$	\$	\$	\$
1272 Title I	\$	\$	\$	\$	\$	\$	\$	\$
1280 Alternative Education	\$ 5,307	\$ 468	\$ 70	\$ 2,916	\$ 1,853	\$	\$	\$
1281 Public Alternative Education	\$	\$	\$	\$	\$	\$	\$	\$
1291 English Second Language Programs	\$ 133,955	\$ 76,762	\$ 37,885	\$ 1,124	\$ 18,184	\$	\$	\$
1292 Teen Parent Program	\$	\$	\$	\$	\$	\$	\$	\$
1293 Migrant Education	\$	\$	\$	\$	\$	\$	\$	\$
1294 Youth Corrections Education	\$	\$	\$	\$	\$	\$	\$	\$
1299 Other Programs	\$	\$	\$	\$	\$	\$	\$	\$
1300 Adult/Continuing Education Programs	\$	\$	\$	\$	\$	\$	\$	\$
1400 Summer School Programs	\$	\$	\$	\$	\$	\$	\$	\$
1990 Miscellaneous	\$	\$	\$	\$	\$	\$	\$	\$
Total Instruction Expenditures	\$ 8,784,093	\$ 4,653,054	\$ 2,761,697	\$ 641,900	\$ 724,848	\$	\$ 2,594	\$
Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$	\$	\$	\$	\$	\$	\$	\$
2115 Student Safety	\$ 75,772	\$	\$	\$ 71,694	\$ 4,078	\$	\$	\$
2120 Guidance Counselor	\$ 644,438	\$ 348,592	\$ 226,710	\$ 60,209	\$ 8,332	\$	\$ 595	\$
2130 Health Services	\$ 44,767	\$ 28,503	\$ 10,104	\$ 61	\$ 6,099	\$	\$	\$
2140 Psychological Services	\$ 129,902	\$	\$	\$ 127,905	\$ 1,997	\$	\$	\$
2150 Speech Pathology and Audiology Services	\$ 238,466	\$ 118,508	\$ 85,618	\$ 28,500	\$ 5,840	\$	\$	\$
2160 Other Student Treatment Services	\$ 117,835	\$	\$	\$ 117,424	\$ 411	\$	\$	\$
2190 Director of Special Education	\$ 311,745	\$ 169,205	\$ 112,451	\$ 18,502	\$ 10,942	\$	\$ 645	\$
2210 Improvement of Instruction Services	\$ 15,285	\$	\$ 12,034	\$ 3,251	\$	\$	\$	\$
2220 Educational Media Services	\$ 205,184	\$ 100,750	\$ 88,885	\$ 1,668	\$ 9,716	\$	\$ 4,165	\$
2221 Service Area/Long Distance Learning	\$	\$	\$	\$	\$	\$	\$	\$
2230 Assessment & Testing	\$	\$	\$	\$	\$	\$	\$	\$
2240 Instructional Staff Development	\$ 25,836	\$ 11,170	\$ 4,251	\$ 1,646	\$ 8,769	\$	\$	\$
2310 District Board	\$ 206,385	\$	\$	\$ 96,907	\$ 7,506	\$	\$ 101,972	\$
2320 Executive Administration Services	\$	\$	\$	\$	\$	\$	\$	\$
2321 Superintendent	\$ 381,633	\$ 250,344	\$ 102,042	\$ 18,613	\$ 3,577	\$	\$ 7,057	\$
2329 Other Executive	\$ 83	\$	\$	\$	\$ 83	\$	\$	\$
2410 Principals	\$ 1,612,525	\$ 998,505	\$ 568,865	\$ 21,840	\$ 18,006	\$	\$ 5,309	\$
2490 Other Support Services - School Administration	\$	\$	\$	\$	\$	\$	\$	\$
2510 Direction of Business Support Services	\$	\$	\$	\$	\$	\$	\$	\$
2520 Fiscal Services	\$ 401,611	\$ 212,053	\$ 84,684	\$ 28,492	\$ 57,016	\$	\$ 19,366	\$
2540 Operation and Maintenance of Plant Services	\$	\$	\$	\$	\$	\$	\$	\$
2541 Operation and Maintenance of the Plant	\$	\$	\$	\$	\$	\$	\$	\$
2542 Care and Upkeep of Buildings Services	\$ 925,987	\$ 474,420	\$ 333,449	\$ 35,038	\$ 63,080	\$ 20,000	\$	\$
2543 Care and Upkeep of Ground Services	\$ 136,675	\$ 53,302	\$ 30,204	\$ 13,750	\$ 39,419	\$	\$	\$
2544 Maintenance	\$ 1,084,898	\$ 170,382	\$ 92,198	\$ 502,600	\$ 38,942	\$ 75,575	\$ 205,201	\$
2549 Other Operation and Maintenance of Plant Services	\$ 1,555	\$ 1,116	\$ 419	\$	\$	\$	\$	\$
2550 Student Transportation Services	\$ 1,514,471	\$ 680,988	\$ 503,017	\$ 82,768	\$ 98,568	\$ 116,488	\$ 32,642	\$
2551 Student Transportation Services	\$	\$	\$	\$	\$	\$	\$	\$
2552 Vehicle Operation Services	\$	\$	\$	\$	\$	\$	\$	\$
2570 Internal Services	\$	\$	\$	\$	\$	\$	\$	\$
2610 Direction of Central Support Services	\$	\$	\$	\$	\$	\$	\$	\$
Planning, Research, Development, Evaluation Services, Grant	\$	\$	\$	\$	\$	\$	\$	\$
2620 Write and Statistical Services	\$ 10,550	\$	\$	\$ 10,550	\$	\$	\$	\$
2630 Information Services	\$ 115,843	\$ 72,335	\$ 39,045	\$ 4,270	\$ 193	\$	\$	\$
2640 Staff Services	\$ 48,688	\$ 2,780	\$ 2,235	\$ 11,195	\$ 32,368	\$	\$ 110	\$
2645 Health Services	\$	\$	\$	\$	\$	\$	\$	\$
2660 Technology Services	\$ 387,302	\$ 124,322	\$ 54,164	\$ 39,576	\$ 167,500	\$	\$ 1,740	\$
2661 Technology Director	\$ 170,003	\$ 129,009	\$ 39,836	\$ 39	\$ 1,119	\$	\$	\$
2664 Operations Systems	\$	\$	\$	\$	\$	\$	\$	\$
2670 Records Management Services	\$	\$	\$	\$	\$	\$	\$	\$
2680 Interpretation and Translation Services	\$ 5,038	\$ 2,637	\$ 901	\$ 1,500	\$	\$	\$	\$
2690 Other Support Services - Central	\$	\$	\$	\$	\$	\$	\$	\$
2700 Supplemental Retirement Program	\$	\$	\$	\$	\$	\$	\$	\$
2990 Miscellaneous	\$	\$	\$	\$	\$	\$	\$	\$
Total Support Services Expenditures	\$ 8,812,457	\$ 3,948,921	\$ 2,391,112	\$ 1,297,998	\$ 583,561	\$ 212,063	\$ 378,802	\$
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	\$	\$	\$	\$	\$	\$	\$	\$
3200 Other Enterprise Services	\$	\$	\$	\$	\$	\$	\$	\$
3300 Community Services	\$	\$	\$	\$	\$	\$	\$	\$
3500 Custody and Care of Children Services	\$	\$	\$	\$	\$	\$	\$	\$
Total Enterprise and Community Services Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	\$	\$	\$	\$	\$	\$	\$	\$
4120 Site Acquisition and Development Services	\$	\$	\$	\$	\$	\$	\$	\$
4150 Building Acquisition, Construction, and Improvement Services	\$	\$	\$	\$	\$	\$	\$	\$
4190 Other Facilities Construction Services	\$	\$	\$	\$	\$	\$	\$	\$
Total Facilities Acquisition and Construction Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$	\$	\$	\$	\$	\$	\$	\$
5200 Transfers of Funds	\$ 1,006,000	\$	\$	\$	\$	\$	\$	\$ 1,006,000
5300 Apportionment of Funds by ESD	\$	\$	\$	\$	\$	\$	\$	\$
5400 PERS UAL Bond Lump Sum	\$	\$	\$	\$	\$	\$	\$	\$
Total Other Uses Expenditures	\$ 1,006,000	\$	\$	\$	\$	\$	\$	\$ 1,006,000
Grand Total	\$ 18,602,550	\$ 8,601,975	\$ 5,152,809	\$ 1,939,898	\$ 1,308,409	\$ 212,063	\$ 381,396	\$ 1,006,000

DISTRICT AUDIT EXPENDITURE SUMMARY
BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C

Fund: 200 - Special Revenue

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Primary, K-3	\$	724,815	\$ 353,228	\$ 172,983	\$ 17,268	\$ 181,336	\$	\$	\$
1112 Intermediate Programs	\$	6,206	\$	\$	\$	\$	\$	\$ 6,206	\$
1113 Elementary Extracurricular	\$	25,245	\$ 3,308	\$ 662	\$	\$ 21,275	\$	\$	\$
1121 Middle/Junior High Programs	\$	408,673	\$ 155,269	\$ 70,748	\$ 43,280	\$ 139,376	\$	\$	\$
1122 Middle/Junior High School Extracurricular	\$	87,144	\$ 43,744	\$ 6,097	\$ 481	\$ 36,822	\$	\$	\$
1131 Local & Federal Sources	\$	463,050	\$ 102,575	\$ 49,933	\$ 112,537	\$ 197,053	\$	\$ 952	\$
1132 High School Extracurricular	\$	440,668	\$ 131,301	\$ 21,038	\$ 54,954	\$ 193,302	\$	\$ 40,073	\$
1140 Pre-Kindergarten Programs	\$	\$	\$	\$	\$	\$	\$	\$	\$
1210 Programs for the Talented and Gifted	\$	\$	\$	\$	\$	\$	\$	\$	\$
1220 Restrictive Programs for Students with Disabilities	\$	97,757	\$ 67,614	\$ 23,439	\$ 6,704	\$	\$	\$	\$
1250 Less Restrictive Programs for Students with Disabilities	\$	221,224	\$ 103,256	\$ 20,418	\$ 87,699	\$ 9,851	\$	\$	\$
1260 Early Intervention	\$	\$	\$	\$	\$	\$	\$	\$	\$
1271 Remediation	\$	\$	\$	\$	\$	\$	\$	\$	\$
1272 Title I	\$	459,913	\$ 293,477	\$ 143,574	\$ 15,881	\$ 6,981	\$	\$	\$
1280 Alternative Education	\$	311,006	\$ 163,093	\$ 65,951	\$ 41,517	\$ 40,445	\$	\$	\$
1281 Alternative Education	\$	\$	\$	\$	\$	\$	\$	\$	\$
1283 Public Alternative Programs	\$	\$	\$	\$	\$	\$	\$	\$	\$
1290 Designated Programs	\$	\$	\$	\$	\$	\$	\$	\$	\$
1291 English Second Language Programs	\$	18,396	\$ 10,944	\$ 4,111	\$ 1,093	\$ 2,248	\$	\$	\$
1292 Teen Parent Program	\$	\$	\$	\$	\$	\$	\$	\$	\$
1293 Migrant Education	\$	\$	\$	\$	\$	\$	\$	\$	\$
1294 Youth Corrections Education	\$	\$	\$	\$	\$	\$	\$	\$	\$
1299 Other Programs	\$	\$	\$	\$	\$	\$	\$	\$	\$
1300 Adult/Continuing Education Programs	\$	\$	\$	\$	\$	\$	\$	\$	\$
1400 Summer School Programs	\$	55,297	\$ 40,043	\$ 7,911	\$	\$ 7,343	\$	\$	\$
1990 Miscellaneous	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Instruction Expenditures	\$	3,319,394	\$ 1,467,852	\$ 586,865	\$ 381,414	\$ 836,032	\$	\$ 47,231	\$
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	\$	2,801	\$	\$	\$	\$ 2,801	\$	\$	\$
2120 Guidance Services	\$	123,443	\$ 55,928	\$ 33,409	\$ 29,937	\$ 4,169	\$	\$	\$
2130 Health Services	\$	129,419	\$ 79,883	\$ 43,317	\$	\$ 6,219	\$	\$	\$
2140 Psychological Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2150 Speech Pathology and Audiology Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2160 Other Student Treatment Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2190 Service Direction, Student Support Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2200 Support Services - Instructional Staff	\$	\$	\$	\$	\$	\$	\$	\$	\$
2210 Improvement of Instruction Services	\$	140,962	\$ 79,758	\$ 53,332	\$ 6,331	\$ 1,541	\$	\$	\$
2220 Educational Media Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2230 Assessment & Testing	\$	14,500	\$	\$	\$	\$ 14,500	\$	\$	\$
2240 Instructional Staff Development	\$	120,689	\$	\$	\$ 120,517	\$ 172	\$	\$	\$
2310 Board of Education Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2320 Executive Administration Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2400 School Administration	\$	\$	\$	\$	\$	\$	\$	\$	\$
2410 Office of the Principal Services	\$	96,720	\$ 80,697	\$ 16,023	\$	\$	\$	\$	\$
2490 Other Support Services - School Administration	\$	\$	\$	\$	\$	\$	\$	\$	\$
2510 Direction of Business Support Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2520 Fiscal Services	\$	126,133	\$	\$	\$	\$	\$	\$ 126,133	\$
2540 Operation and Maintenance of Plant Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2542 Care and Upkeep of Buildings	\$	\$	\$	\$	\$	\$	\$	\$	\$
2543 Care and Upkeep of Grounds Services	\$	995	\$	\$	\$	\$ 995	\$	\$	\$
2544 Maintenance	\$	656,782	\$	\$	\$ 160,703	\$ 28,823	\$ 465,693	\$ 1,563	\$
2546 Security Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2550 Student Transportation Services	\$	7,183	\$ 5,757	\$ 1,426	\$	\$	\$	\$	\$
2570 Internal Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2610 Direction of Central Support Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2630 Information Services	\$	16,546	\$	\$	\$	\$ 16,136	\$	\$ 410	\$
2640 Staff Services	\$	783	\$	\$	\$	\$ 783	\$	\$	\$
2660 Technology Services	\$	123,281	\$ 7,443	\$ 1,482	\$ 22,538	\$ 71,168	\$ 20,650	\$	\$
2670 Records Management Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
2690 Other Support Services - Central	\$	\$	\$	\$	\$	\$	\$	\$	\$
2700 Supplemental Retirement Program	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Support Services Expenditures	\$	1,560,237	\$ 309,466	\$ 148,989	\$ 340,026	\$ 147,307	\$ 486,343	\$ 128,106	\$
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	\$	945,153	\$ 284,927	\$ 184,506	\$ 47,418	\$ 426,050	\$	\$ 2,252	\$
3200 Other Enterprise Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
3300 Community Services	\$	54,319	\$	\$	\$ 32,798	\$ 21,521	\$	\$	\$
3390 Community Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
3391 Community Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
3500 Custody and Care of Children Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Enterprise and Community Services Expenditures	\$	999,472	\$ 284,927	\$ 184,506	\$ 80,216	\$ 447,571	\$	\$ 2,252	\$
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	\$	\$	\$	\$	\$	\$	\$	\$	\$
4120 Site Acquisition and Development Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
4150 Building Acquisition, Construction, and Improvement Services	\$	317,786	\$	\$	\$	\$	\$ 317,786	\$	\$
4190 Other Facilities Construction Services	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Facilities Acquisition and Construction Expenditures	\$	317,786	\$	\$	\$	\$	\$ 317,786	\$	\$
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$	55,013	\$	\$	\$	\$	\$	\$ 55,013	\$
5200 Transfers of Funds	\$	\$	\$	\$	\$	\$	\$	\$	\$
5300 Apportionment of Funds by ESD	\$	\$	\$	\$	\$	\$	\$	\$	\$
5400 PERS UAL Bond Lump Sum	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Other Uses Expenditures	\$	55,013	\$	\$	\$	\$	\$	\$ 55,013	\$
Grand Total	\$	6,251,902	\$ 2,062,245	\$ 920,360	\$ 801,656	\$ 1,430,910	\$ 804,129	\$ 232,602	\$

*DISTRICT AUDIT EXPENDITURE SUMMARY
BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C*

Fund: 300 - Debt Service

Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	\$ 1,292,812						\$ 1,292,812	
5200 Transfers of Funds	\$							
5300 Apportionment of Funds by ESD	\$							
5400 Bond Lump Sum	\$							
Total Other Uses Expenditures	\$ 1,292,812	\$	\$	\$	\$	\$	\$ 1,292,812	\$
Grand Total	\$ 1,292,812	\$	\$	\$	\$	\$	\$ 1,292,812	\$

*DISTRICT AUDIT EXPENDITURE SUMMARY
BROOKINGS-HARBOR SCHOOL DISTRICT NO. 17C*

Fund: 400 - Capital Projects

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Support Services Expenditures								
2540 Operation and Maintenance of Plant Services	\$							
2542 Care and Upkeep of Buildings Services	\$							
2544 Maintenance	\$							
2550 Student Transportation Services	\$							
2570 Internal Services	\$							
2610 Direction of Central Support Services	\$							
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$							
2630 Information Services	\$							
2640 Staff Services	\$							
2660 Technology Services	\$							
2670 Records Management Services	\$							
2690 Other Support Services - Central	\$							
2700 Supplemental Retirement Program	\$							
Total Support Services Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Enterprise and Community Services Expenditures								
3300 Community Services	\$							
Total Enterprise and Community Services Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Facilities Acquisition and Construction Expenditures								
4150 Building Acquisition, Construction, and Improvement Services	\$ 413,632			\$ 20,875		\$ 392,757		
4190 Other Facilities Construction Services	\$							
Total Facilities Acquisition and Construction Expenditures	\$ 413,632	\$	\$	\$ 20,875	\$	\$ 392,757	\$	\$
Other Uses Expenditures								
5100 Debt Service	\$							
5200 Transfers of Funds	\$							
5300 Apportionment of Funds by ESD	\$							
5400 Bond Lump Sum	\$							
Total Other Uses Expenditures	\$	\$	\$	\$	\$	\$	\$	\$
Grand Total	\$ 413,632	\$	\$	\$ 20,875	\$	\$ 392,757	\$	\$

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS



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

December 26, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of Brookings Harbor School District as of and for the year ended June 30, 2024, and have issued our report thereon dated December 26, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

Compliance

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

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

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

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

OAR 162-10-0230 Internal Control

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

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

Roy R Rogers

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

GRANT COMPLIANCE REVIEW

**Brookings-Harbor School District 17C
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2024**

Grantor	Program Title	Fund #	Grant Period	AL Number	Grant Amount	2023-24 Revenues	2023-24 Expenditures
U.S. Department of Education:							
Direct Grant							
	Title V Indian Education	200	7/1/23 - 6/30/24	84.060A	\$ 39,333.00	\$ -	\$ -
					<u>\$ 39,333.00</u>	<u>\$ -</u>	<u>\$ -</u>
Passed through Oregon State Department of Education:							
	Title I-A:	202	7/01/22 - 9/30/23	84.010 72469	\$ 522,149.00	\$ 69,846.10	\$ 69,846.10
			7/01/23 - 9/30/24	84.010 76434	\$ 528,445.00	\$ 445,205.67	\$ 445,205.67
					<u>\$ 1,050,594.00</u>	<u>\$ 515,051.77</u>	<u>\$ 515,051.77</u>
	Children w/disabilities - IDEA Part B:						
	IDEA Equipment Grant	207	7/01/22 - 9/30/23	84.027 75284	\$ 21,831.00	\$ 10,027.60	\$ 10,027.60
	IDEA Part B Sec 611	208	7/01/22 - 9/30/24	84.027 73974	\$ 303,063.00	\$ 84,406.82	\$ 84,406.82
	IDEA Part B Sec 611	208	7/01/23 - 9/30/24	84.027 77925	\$ 308,999.17	\$ 224,659.87	\$ 224,659.87
			Total		<u>\$ 633,893.17</u>	<u>\$ 319,094.29</u>	<u>\$ 319,094.29</u>
	Title II-A Improving Teacher Quality:						
		203	7/01/22 - 9/30/23	84.367 72666	\$ 83,477.00	\$ 38,218.05	\$ 38,218.05
		203	7/01/23 - 9/30/24	84.367 76631	\$ 65,467.00	\$ 55,343.16	\$ 55,343.16
					<u>\$ 148,944.00</u>	<u>\$ 93,561.21</u>	<u>\$ 93,561.21</u>
	Title IV-A Student Support and Academic Enrichment						
		204	7/01/21 - 9/30/22	84.424 66718	\$ 34,224.00	\$ 9,475.01	\$ 9,475.01
		204	7/01/22 - 9/30/23	84.424 72863	\$ 36,797.00	\$ 30,205.44	\$ 30,205.44
					<u>\$ 71,021.00</u>	<u>\$ 39,680.45</u>	<u>\$ 39,680.45</u>
	LEA ESSER III Fund						
		216	5/13/20 - 9/30/24	84.425 64841	\$ 3,503,568.37	\$ 1,293,378.91	\$ 1,293,378.91
		217	2/15/24-9/30/24	84.425 80399	\$ 26,800.00	\$ 4,734.17	\$ 4,734.17
					<u>\$ 3,530,368.37</u>	<u>\$ 1,298,113.08</u>	<u>\$ 1,298,113.08</u>
	Rural & Low Income Schools						
		218	7/01/20 - 9/30/21	84.358 67322	\$ 33,699.00	\$ 20,028.62	\$ 20,028.62
					<u>\$ 33,699.00</u>	<u>\$ 20,028.62</u>	<u>\$ 20,028.62</u>
DHS	YTP - Basic Vocational Rehabilitation Services	221	7/1/23 - 6/30/24	84.126a	\$ 174,675.78	\$ 89,644.88	\$ 89,644.88
					<u>\$ 174,675.78</u>	<u>\$ 89,644.88</u>	<u>\$ 89,644.88</u>
	Emergency Connectivity Fund	224			\$ 156,500.00	\$ 62,500.00	\$ 63,592.28
					<u>\$ 156,500.00</u>	<u>\$ 62,500.00</u>	<u>\$ 63,592.28</u>
Passed through South Coast ESD:							
	Title I Carl D. Perkins:	210	7/1/22 - 6/30/23	84.048	\$ 18,671.44	\$ 18,516.97	\$ 18,516.97
					<u>\$ 18,671.44</u>	<u>\$ 18,516.97</u>	<u>\$ 18,516.97</u>
Passed through Southern Oregon ESD:							
	Title III	237	7/1/22 - 6/30/23	84.365	\$ 4,967.37	\$ -	\$ -
					<u>\$ 4,967.37</u>	<u>\$ -</u>	<u>\$ -</u>
Total U.S. Department of Education					<u>\$ 5,862,667.13</u>	<u>\$ 2,456,191.27</u>	<u>\$ 2,457,283.55</u>
U.S. Department of Agriculture:							
Passed through Oregon State Department of Education:							
	National School Breakfast	299	2023-2024	10.553 2023-2024	\$ 174,786.16	\$ 174,786.16	\$ 174,786.16
	National School Lunch	299	2023-2024	10.555 2023-2024	\$ 440,458.15	\$ 440,458.15	\$ 440,458.15
	Summer Foods Program	299	2023-2024	10.559 2023-2024	\$ 10,711.78	\$ 10,711.78	\$ 10,711.78
	Supply Chain Assistance	299	2023-2024	10.555 2023-2024	\$ 15,784.51	\$ 15,784.51	\$ 15,784.51
	Commodities	299	Commodities	10.555 2023-2024	\$ 40,200.05	\$ 40,200.05	\$ 40,200.05
			Total		<u>\$ -</u>	<u>\$ 681,940.65</u>	<u>\$ 681,940.65</u>
	Local Food For Schools	290	2023-2024	10.185 2023-2024	\$ -	\$ 10,238.39	\$ 10,238.39
					<u>\$ -</u>	<u>\$ 10,238.39</u>	<u>\$ 10,238.39</u>
	CNP SNAP State and Local P-EBT	299	2023-2024	10.849 2023-2024	\$ -	\$ 3,256.00	\$ 3,256.00
					<u>\$ -</u>	<u>\$ 3,256.00</u>	<u>\$ 3,256.00</u>
Total U.S. Department of Agriculture					<u>\$ -</u>	<u>\$ 695,435.04</u>	<u>\$ 695,435.04</u>
Total Federal Financial Assistance					<u>\$ 5,862,667.13</u>	<u>\$ 3,151,626.31</u>	<u>\$ 3,152,718.59</u>
Reconciliation to Revenue							
Total Expenditures of Federal Awards							3,152,719
Federal Forest Fees							279,341
Accruals / Deferrals							401
Federal Revenue Recognized (see page 5)							<u>3,432,461</u>

Note A - Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of the Brookings-Harbor School District 17C and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note B - Food Distribution

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.



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

December 26, 2024

To the Board of Directors
Brookings Harbor School District No. 17C
Curry County, Oregon

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities and each major fund of Brookings Harbor School District (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 26, 2024.

Report on Internal Control over Financial Reporting

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

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

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



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

December 26, 2024

To the Board of Directors
Brookings Harbor School District No. 17C
Curry County, Oregon

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

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

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

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

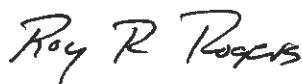
Report on Internal Control over Compliance

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

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

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

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



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

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515(d)(2) of the Uniform Guidance? yes no

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance? yes no

IDENTIFICATION OF MAJOR PROGRAMS

<u>AL NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? yes no

BROOKINGS HARBOR SCHOOL DISTRICT
CURRY COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL EXPENDITURES

I. BASIS OF PRESENTATION

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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



Food Services

CINDY DEVOS
BOARD REPORT FEBRUARY 19TH, 2025





My salad bar
favorite is
lettuce/spinach.
Addy, 1st Grade

Meal Service Update

As of January

- From the first day of school in August to the last day of January:
 - **National School Breakfast Program:** 46,957 meals served
 - **National School Lunch Program:** 59,773 meals served







Farm to School Grant Updates

- **July 1, 2023:** Received **\$10,375.98** non-competitive farm-to-school grant (fully used by April 2024)
- **December 2024:** Awarded **\$50,000** through a competitive farm-to-school grant



OREGON

FARM TO CHILD
NUTRITION PROGRAMS



Local Food Partnerships

Funds used to purchase:

- **OHC Harbor Beef** – Ground beef & beef strips
- **Your Tuna Connection** – Fresh caught & canned tuna
- **Little Miss Mary's Bakery** – Cinnamon rolls & artisan breads
- **Taylor's Sausage** – Taylor dogs
- **Sylvia's Farm Fresh Produce** – Various fruits & vegetables
- **Ryescott Ranch** – Possible future egg supplier



Student & Farmer Engagement

- **Grant requires farmer/fisher engagement with students**
- Upcoming table tastings & classroom visits:
 - **Your Tuna Connection** (formerly Fish Busters 9)
 - **OHC Harbor Beef**
- Future **student-led Farm to School project** in development



~Lunch~
Baja Fish
Taco



School Snack Areas

- **Designated snack areas** in all three schools
- Most use: **Kalmiopsis & High School**
- **Over \$3,305** has been spent on snacks



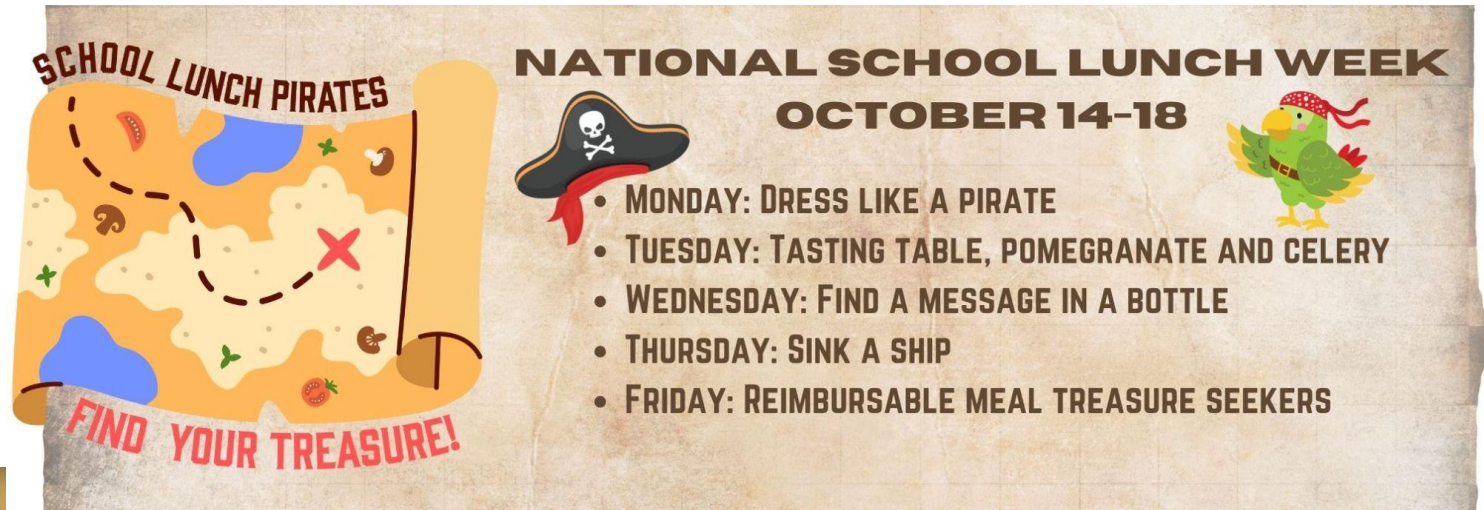
Menu Updates (October 2024)

- **Changes made to school menus:**
 - Themed salad weeks discontinued at Azalea & High School but continued for:
 - IT Staff, Kalmiopsis Staff, Maintenance, & Transportation
 - **New Deli Bar** introduced at High School → **Huge success!**
 - More **lunch choices** available at Azalea & Kalmiopsis



National School Lunch Celebration

October 2024: Themed days, taste tables, treasure maps, activity packets, treats, and treasures.



SCHOOL LUNCH PIRATES

FIND YOUR TREASURE!

**NATIONAL SCHOOL LUNCH WEEK
OCTOBER 14-18**

- **MONDAY: DRESS LIKE A PIRATE**
- **TUESDAY: TASTING TABLE, POMEGRANATE AND CELERY**
- **WEDNESDAY: FIND A MESSAGE IN A BOTTLE**
- **THURSDAY: SINK A SHIP**
- **FRIDAY: REIMBURSABLE MEAL TREASURE SEEKERS**

Happy National School Lunch Week

October 14-18, 2024



Happy National School Lunch Week

October 14-18, 2024



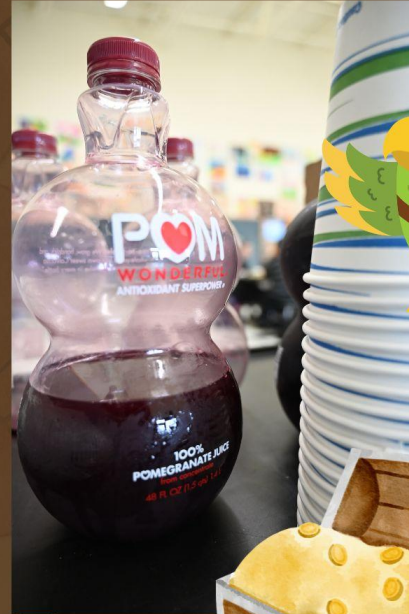
'DRESS LIKE A PIRATE'



Happy National School Lunch Week

October 14-18, 2024

'TASTING TABLES -
POMEGRANATE & CELERY'



Happy National School Lunch Week

October 14-18, 2024



'TASTING TABLES - POMEGRANATE
SAMPLES FOR KINDERGARTENERS'



Happy National School Lunch Week

October 14-18, 2024

'MESSAGE IN A BOTTLE'



Happy National School Lunch Week

October 14-18, 2024



New Monthly Menu Features

- Highlighting a **vegetable & fruit of the month**
- Monthly **themed food days**
- New meal additions:
 - Rice Bowl Bars
 - Buffalo Chicken Sliders
 - Piggy Nachos
 - Street Corn Chowder
 - Caprese Salad
 - Ramen Noodle Bar
 - Chicken & Waffles
 - Brussel Sprouts
 - Jerusalem Artichoke Salad







Summer Meal Planning (2025)

- **Summer Food Program** will return to the **high school cafeteria**
- **Collaboration with:**
 - **Coach Navarro** – Football camp
 - **Keith Wallin** – Sports camps
 - **Jennifer Demagalski** – Special needs program
 - **Kinder Team** – Incoming kindergarten
 - **Dede & Mike Knight (Transportation)** – Exploring return of **BOB the Bus**
- **Goal: Serve more kids than last summer**





Summary & Next Steps

- Continuing **farm-to-school partnerships & student engagement**
- Expanding **menu variety & themed meal days**
- Preparing for **summer meals & 2025-26 school year**
- Looking forward to serving **more students than ever!**



Student views



Justin, 9th Grade

How important is it to you and your friends to have free meals? “It’s very important, honestly.

What is your favorite meal? “Nachos or pizza.”

What are your thoughts on the Mardi Gras tradition? “We ate Louisiana Crawfish last year and I loved it. Nobody liked them, they were all grossed out about it, so they poured them all over my plate, I had a big ‘ol plate full of them and I loved it!”

What change would you make? “I’d bring back the stuffed crust pizza. I remember that from elementary, that was great.”









Jeremiah 12th Grade

How important is it to you to have free meals at school?

“Free meals is a really good thing to have here, because not a lot of places have free meals, and it’s good for people who have low, poor, and no income. So, we need more food that’s free.”



Noah 6th Grade

How important is it to you to have free meals at school?

“I would say pretty important. For some time it’s been quite hard to get cheap-o meals, and starting in school, it’s been much easier to buy only the necessary things, because we don’t have to get a bunch of meal stuff all the time.”

Sophia

6th Grade

How important is it to you to have free meals at school?
“I’d say it’s pretty important because sometimes certain people don’t have time to get ready in the morning, or don’t have lunches at home.”



Lillian

10th Grade

How important is it to you to have free meals at school?

“Quite important, because we don’t have money at home, really, for extra food.”

Feedback for the Dining Crew?

“I think they are doing pretty good.”



Jaxon

1st Grade

What's your favorite thing to eat from the school menu?

"I like eating the sandwiches. I like PB&J."

What would you to see more of? "Tuna casserole."





Addy First Grade

What's your favorite thing to eat from the school menu?

“My favorite food is carrots, cauliflower, and chicken quesadilla.”

Ella

First Grade

What's your favorite thing to eat from the school menu?

My favorite food is salad ... broccoli and oranges.





Luna, 4th Grade

What's your favorite thing to eat from the school menu?

“I really like the food here, especially at breakfast ... the pancakes and eggs, and the waffles, and the french toast. For lunch, I like the mac and cheese – it hits the spot. Obviously, almost everyone loves the pizza.”

Sophia

6th Grade

What's your favorite meal?

“My favorite meal is probably the meal that we are eating today – the cheeseburgers, because they have the best pickles.”





Ashley, 10th Grade

What do you think about the Mardi Gras tradition? Have you tried the alligator or crawfish?

“Yes. It is so good!”

Noah

6th Grade

What's your favorite school meal?

"I would say it's Wednesday breakfasts – biscuits and gravy."

What suggestions do you have for the Dining Staff? "'Seconds' sooner, 'cause I get quite hungry."





Jeremiah 12th Grade

Do you eat school meals?

And, what is your favorite meal?

“I eat school meals. I would say (the) nachos is pretty good quality.”

Suggestions or feedback?: “Maybe some carne asada fries?

... and better quality ingredients!”



Luna, 4th Grade

What feedback do you have?

“I really like the apple juice that is served at breakfast, but why can’t it be served at lunch too? I wish there were buckets with types of chips that you could choose ... I am not saying it has to happen, but I would really like it if it did, because sometimes if I don’t like the lunch, I get really hungry.”

Emmy, 10th Grade

If you were to bring back or make a change in the cafeteria, what would it be?

“More options for the salad bar, because that’s what I eat most days. ... More meats ... they sometimes have little turkey cubes ... but definitely more protein.”



Anthony, 11th Grade

How important is it to you to have free meals at school? “I think it is such a blessing, and such a great, great experience that we don’t have to pay for it. I feel really happy.”

What’s your favorite school meal?

“My favorite school meal is the “Walking Taco. It is greatly appreciated. The work they put in is just amazing.”



DRAFT Minutes for January 15, 2024 Brookings-Harbor School Board Regular Meeting

Date: January 15, 2024

Location: Kalmiopsis Elementary, Room 51, 650 Easy St., Brookings, OR 97415

Video Available: [BHSD YouTube \(https://youtu.be/rQBeaU3y5IQ\)](https://youtu.be/rQBeaU3y5IQ)

In Attendance:

- **Board Members:** Jay Trost (Chair), Trish Walker (Vice Chair), Alan Nidiffer, Janece Payne.
- **Absent:** Katherine Johnson.
- **Staff:** Superintendent Helena Chirinian, Administrative Assistant to the Board Nancy Raskauskas-Coons.

Call to Order:

Chair Jay Trost called the meeting to order at 5:29 PM.

Pledge of Allegiance

Observed.

School Board Appreciation

Recognition of January as School Board Appreciation Month was led by Superintendent Chirinian, highlighting the dedication and contributions of board members. High School students Owen Kolp and Trent Adams presented handcrafted items (custom designed coffee cups and coaster sets), sparking a discussion on their potential to serve as gifts for visiting staff and local business partnerships.

Chair Jay Trost commended the creativity of the students and emphasized the value of fostering avenues for community collaboration.

Student Representative Report

Substitute Student Representative Owen Kolp presented a report on behalf of Lucas Vanderlip. Highlights included:

- **Sports Updates:** Teams are preparing for upcoming games, and athletes are working hard to maintain strong performances.
- **Freshman Fundraising:** Proceeds from the snack shack will support prom expenses.
- **Sophomore Initiatives:** Students are selling chocolates to contribute to class funds.
- **Senior Activities:** Final preparations for mid-year exams are underway, along with efforts to secure a guest speaker for graduation.
- **Upcoming Events:** The Glow Crazy Dance is scheduled for February 8, 7-9 PM. The event is anticipated to be a highlight of the winter term.

Building Presentation: Azalea Middle School

Principal Vickie Nigh and teacher Matthew Bennett introduced elective programs:

Principal Vickie Nigh introduced the presentation with support from teacher Matthew Bennett. Two elective programs were showcased:

Video Production (Led by Mr. Wagman):

Students from the video production class provided an overview of their work, highlighting the elective's impact on their personal and professional development. Key points included:

- **Skills Acquired:** Students learn broadcasting, segment creation, graphic design, and public speaking.
- **Purpose:** The class fosters creativity, teamwork, and employment skills, empowering students to express their ideas freely.
- **Student Experiences:**
 - Frank noted his enjoyment of writing scripts and designing presentations.
 - Liam shared his excitement about music integration and behind-the-scenes production.

Chair Jay Trost inquired about original music production, which Liam confirmed as part of their projects. The collaboration between students was evident, underscoring the program's role in building a cohesive learning environment.

Fiber Arts (Led by Ms. Legat):

Students Sarah, Sophia, and Hazel represented the class and shared their experiences:

- **Projects:** Quilting, crocheting, and creating baskets were highlighted. Potheolders were a favorite project due to their practical application.
- **Skills Learned:** Students discussed overcoming challenges such as measuring accurately and problem-solving during quilt assembly. Sarah shared her innovative approach to adding a border to her quilt to fix a mistake.
- **Community Involvement:** Donations from local groups like the quilt guild were noted. Volunteer Shari, affectionately called "Grandma" by students, was praised for her mentorship.

Board member Alan Nidiffer asked students what surprised them most about quilting. Responses included the complexity of sewing and the need for precision in tying quilts to ensure durability.

○

South Coast ESD Superintendent Paul Peterson

Paul Peterson, Superintendent of South Coast ESD, provided updates:

- **Special Education Funding:** Increased state funding will enhance resources for regional inclusive services, benefiting districts like Brookings-Harbor.
- **Future Plans:** Peterson shared that re-designing services for the 2026-2027 school year is underway. Discussions centered on improving accessibility and cost-efficiency for rural districts.
- **Local Impact:** Superintendent Chirinian confirmed the district's positive relationship with ESD, citing examples like autism resources and technical support.

Chair Trost elaborated on the district's decision to opt out of certain services due to travel distances, advocating for tailored solutions that address geographical challenges.

Public Comment

TRIO Program presentation on college readiness and support services. Board members discussed funding and community outreach.

Krystal Gregory, representing the TRIO program, highlighted its mission to prepare students for post-secondary success. Key points included:

- **Services Offered:** College tours, financial aid application assistance, and career planning.
- **Participation:** 40 students at Azalea Middle School and 80+ at Brookings-Harbor High School.
- **Achievements:** A 90% academic persistence rate and the Senior Laptop Program, which provides graduating seniors with laptops.

Board members expressed admiration for the program's impact and discussed ways to support its initiatives, such as engaging with local government to advocate for funding.

Consent Agenda

Motion: Alan Nidiffer moved to approve. Trish Walker seconded.

Vote: Unanimous approval (4-0).

Superintendent's Comments

Superintendent Chirinian discussed enrollment decline and budget challenges, emphasizing advocacy and long-term solutions.

Superintendent Chirinian addressed critical topics:

- **Enrollment Decline:** A 17% decrease since 2017-18 necessitates budget adjustments. Preliminary cuts of \$1.2 million are being explored.
- **Advocacy:** The district will push for legislative action to address disparities in SPED funding, as only 11% of SPED students are covered by state reimbursement despite the district serving 15-16%.
- **Future Plans:** Efforts to enhance student accountability include requiring high school students to retake failed classes in person.

Chair Trost emphasized the importance of a multi-faceted approach to address enrollment and funding challenges, advocating for targeted outreach to families who have left the district.

Action Items:

ESD Local Service Plan:

Motion: Trish Walker moved to approve. Alan Nidiffer seconded.

Vote: Unanimous approval (4-0).

2025-2026 Budget Calendar:

Motion: Alan Nidiffer moved to approve. Trish Walker seconded.

Vote: Unanimous approval (4-0).

Adjournment:

Meeting adjourned at 6:37 PM.

DRAFT Minutes

January 15, 2024 Brookings-Harbor School Board Work Session

Date: January 15, 2024

Location: Kalmiopsis Elementary, Room 51, 650 Easy St., Brookings, OR 97415

Video Available: [BHSD YouTube](https://youtu.be/rQBeaU3y5IQ) (<https://youtu.be/rQBeaU3y5IQ>) starting at approx. 1 hour 10 minutes into the recording.

In Attendance:

- **Board Members:** Jay Trost (Chair), Trish Walker (Vice Chair), Alan Nidiffer, Janece Payne.
- **Absent:** Katherine Johnson.
- **Staff:** Superintendent Helena Chirinian, Administrative Assistant to the Board Nancy Raskauskas-Coons.

Called to Order: 6:39 PM by Board Chair Jay Trost.

Long-Range Planning Presentation

Marlene Gillis presented an overview of the district's facilities assessment:

- Enrollment Projections: Enrollment is expected to decline by 32% over the next decade.
- Capacity Challenges: Schools are operating at 20% below capacity, with additional reductions anticipated.
- Proposed Solutions:
 - Consolidating the middle and high schools into a single campus.
 - Expanding pre-kindergarten programs.
 - Removing modular buildings and relocating administrative offices.

Board discussions emphasized balancing immediate maintenance needs with long-term strategic planning. Superintendent Chirinian and Finance Director Dede detailed steps to align staffing with enrollment trends.

Future Planning and Budgeting

Superintendent Chirinian outlined goals for future staffing alignment and preparing for a bond proposal in November.

Executive Session

Recess to Executive Session: 7:14 PM (ORS 192.660(2)(i), Superintendent evaluation).

Return to Public Session: 7:19 PM.

No actions taken after return to public session.

Adjournment:

Work session adjourned at 7:19 PM.

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
AIRGAS CO						
		135054	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$240.25
AMAZON						
		135055	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$402.27
		135105	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$1,122.60
		135105	GENERAL FUND	ELEMENTARY	SUPPLIES	\$153.74
		135105	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$177.55
		135105	GENERAL FUND	STUDENTS WITH DISABILITIES	SUPPLIES	\$13.46
		135138	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$65.55
		135138	GENERAL FUND	GUIDANCE SERVICES	SUPPLIES	\$131.26
		135138	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$211.25
		135138	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$279.78
		135138	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$14.98
		135212	GENERAL FUND	GUIDANCE SERVICES	SUPPLIES	\$77.58
		135212	GENERAL FUND	LIFE SKILLS	SUPPLIES	\$61.98
		135212	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$161.03
		135212	GENERAL FUND	STUDENTS WITH DISABILITIES	SUPPLIES	\$39.54
Total for AMAZON						\$2,912.57
AYA HEALTHCARE, INC.						
		135056	GENERAL FUND	OTHER STUDENT TREATMENT OT/PT	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$9,990.00
		135213	GENERAL FUND	OTHER STUDENT TREATMENT OT/PT	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$6,885.00
Total for AYA HEALTHCARE, INC.						\$16,875.00
BEAMAN, JESS						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
BEEMAN, EMALEE S						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
BELL, WADE L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
BIO-MED TESTING SERVICES INC		135107	GENERAL FUND	STAFF SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$79.00
		135107	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$170.00
Total for BIO-MED TESTING SERVICES INC						\$249.00
BLICK ART MATERIALS		135059	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$537.82
		135140	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$1,188.46
Total for BLICK ART MATERIALS						\$1,726.28
BLUE STAR GAS		135060	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$1,560.28
		135141	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$792.83
Total for BLUE STAR GAS						\$2,353.11
BOYD, TAMMY K		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
BROOKINGS ELECTRONIC SERVICE, INC		135142	GENERAL FUND	MAINTENANCE SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$14,945.66
BROOKINGS HARBOR MEDICAL CENTER		135061	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$400.00
BURNETT, DESIRI		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
BURNETT, JADEN		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CANON FINANCIAL SERVICES INC.						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100 Remit Name	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
		135062	GENERAL FUND	ELEMENTARY	RENTALS	\$15.62
		135108	GENERAL FUND	ELEMENTARY	RENTALS	\$1,077.82
		135108	GENERAL FUND	ELEMENTARY	REPAIR AND MAINTENANCE	\$667.28
		135108	GENERAL FUND	FISCAL SERVICES	RENTALS	\$132.22
		135108	GENERAL FUND	FISCAL SERVICES	REPAIR AND MAINTENANCE	\$38.01
		135108	GENERAL FUND	HIGH SCHOOL PROGRAMS	RENTALS	\$698.00
		135108	GENERAL FUND	HIGH SCHOOL PROGRAMS	REPAIR AND MAINTENANCE	\$150.70
		135108	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	RENTALS	\$583.70
		135108	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	REPAIR AND MAINTENANCE	\$249.89
		135108	GENERAL FUND	OFFICE OF THE PRINCIPAL	RENTALS	\$69.75
		135108	GENERAL FUND	OFFICE OF THE PRINCIPAL	REPAIR AND MAINTENANCE	\$4.28
		135108	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	RENTALS	\$19.55
		135108	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	REPAIR AND MAINTENANCE	\$34.73
		135108	GENERAL FUND	STUDENTS WITH DISABILITIES	RENTALS	\$166.14
		135108	GENERAL FUND	STUDENTS WITH DISABILITIES	REPAIR AND MAINTENANCE	\$43.32
		135143	GENERAL FUND	ELEMENTARY	RENTALS	\$220.99
		135215	GENERAL FUND	FISCAL SERVICES	RENTALS	\$4.47
		135215	GENERAL FUND	STUDENTS WITH DISABILITIES	RENTALS	\$4.47
				Total for CANON FINANCIAL SERVICES INC.		\$4,180.94
CANON U.S.A., INC.						
		135063	GENERAL FUND	OFFICE OF THE PRINCIPAL	RENTALS	\$0.00
		135063	GENERAL FUND	OFFICE OF THE PRINCIPAL	REPAIR AND MAINTENANCE	\$51.68
				Total for CANON U.S.A., INC.		\$51.68
CASCADE HOME CENTER						
		135064	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$110.90
		135064	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$8.19

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135110	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$138.88
		135145	GENERAL FUND	CARE & UPKEEP OF GROUNDS	SUPPLIES	\$29.98
				Total for CASCADE HOME CENTER		\$287.95
CASTILLO, KARISSA J		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CASTLEBERRY, CHRISTINE		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
CHAPMAN, NICHOLAS		135111	GENERAL FUND	OFFICE OF THE PRINCIPAL	TUITION REIMBURSEMENT	\$4,212.00
CHETCO AUTOMOTIVE MARINE & INDUSTRIAL		135146	GENERAL FUND	CARE & UPKEEP OF GROUNDS	SUPPLIES	\$49.61
CHRISTENSEN, ANDREA		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CITY OF BROOKINGS		135112	GENERAL FUND	MAINTENANCE SERVICES	WATER AND SEWAGE	\$3,730.90
CLARK, MANDY E		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
COASTAL PAPER & SUPPLY INC		135065	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$189.14
		135113	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	REPAIR AND MAINTENANCE	\$0.00
		135113	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	SUPPLIES	\$272.50
				Total for COASTAL PAPER & SUPPLY INC		\$461.64
COOS CURRY ELECTRIC CO-OP INC		135066	GENERAL FUND	MAINTENANCE SERVICES	ELECTRICITY	\$22,620.26
		135147	GENERAL FUND	MAINTENANCE SERVICES	ELECTRICITY	\$1,383.50
				Total for COOS CURRY ELECTRIC CO-OP INC		\$24,003.76
CORPENING, JULIETTE						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135097	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CORRIGAN, AMY M						
		135098	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
COSA						
		135067	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	TRAVEL	\$0.00
CROUCH, CINDY L						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CROWE, PEGGY D						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
CRYSTAL FRESH BOTTLED WATER INC						
		135115	GENERAL FUND	ALTERNATIVE EDUCATION	SUPPLIES	\$0.00
		135115	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$31.15
		135115	GENERAL FUND	SERVICE DIRECTION, STUDENT SUPPORT	SUPPLIES	\$13.35
		135115	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$17.00
		135115	GENERAL FUND	TECHNOLOGY SERVICES	SUPPLIES	\$18.50
		135216	GENERAL FUND	ALTERNATIVE EDUCATION	SUPPLIES	\$0.00
		135216	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$12.95
		135216	GENERAL FUND	SERVICE DIRECTION, STUDENT SUPPORT	SUPPLIES	\$5.55
		135216	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$17.00
		135216	GENERAL FUND	TECHNOLOGY SERVICES	SUPPLIES	\$12.00
				Total for CRYSTAL FRESH BOTTLED WATER INC		\$127.50
CTR - WASTE WORKS						
		135068	GENERAL FUND	MAINTENANCE SERVICES	GARBAGE	\$166.65
CTR INC						
		135069	GENERAL FUND	MAINTENANCE SERVICES	GARBAGE	\$3,480.15
		135069	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	GARBAGE	\$948.49

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

				Total for CTR INC	\$4,428.64
DEMCO, INC.					
	135148	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$46.32
DEVOS, CYNTHIA D					
	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
DIETRICH, DANNIELLE					
	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
EARL, MOLLY E					
	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
EDUCATION CONSULTANTS LLC					
	135116	GENERAL FUND	PSYCHOLOGICAL SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$12,240.00
ESS WEST, LLC					
	0	GENERAL FUND	CARE AND UPKEEP OF BUILDINGS	ESS Classified Substitutes	\$3,592.34
	0	GENERAL FUND	ELEMENTARY	ESS Certified Substitutes	\$13,904.23
	0	GENERAL FUND	ELEMENTARY	ESS Classified Substitutes	\$559.88
	0	GENERAL FUND	ELL-ORS	ESS Certified Substitutes	\$1,889.91
	0	GENERAL FUND	GUIDANCE SERVICES	ESS Classified Substitutes	\$353.08
	0	GENERAL FUND	HIGH SCHOOL PROGRAMS	ESS Certified Substitutes	\$9,044.56
	0	GENERAL FUND	HIGH SCHOOL PROGRAMS	ESS Classified Substitutes	\$257.30
	0	GENERAL FUND	LIFE SKILLS	ESS Certified Substitutes	\$6,614.66
	0	GENERAL FUND	LIFE SKILLS	ESS Classified Substitutes	\$1,650.64
	0	GENERAL FUND	MAINTENANCE SERVICES	ESS Classified Substitutes	\$257.30
	0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	ESS Certified Substitutes	\$12,473.34
	0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	ESS Classified Substitutes	\$171.53
	0	GENERAL FUND	NURSE SERVICES	ESS Classified Substitutes	\$64.32
	0	GENERAL FUND	OFFICE OF THE PRINCIPAL	ESS Classified Substitutes	\$427.12
	0	GENERAL FUND	STUDENTS WITH DISABILITIES	ESS Certified Substitutes	\$809.97
	0	GENERAL FUND	STUDENTS WITH DISABILITIES	ESS Classified Substitutes	\$1,892.08
	0	GENERAL FUND	Undesignated	Prepaid Expenses	(\$14,017.15)

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

				Total for ESS WEST, LLC	\$39,945.11
ESTELLE, RALPH	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
FOLLETT SCHOOL SOLUTIONS, LLC	135117	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	LIBRARY BOOKS	\$201.38
FREIGHTLINER NORTHWEST	135150	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	REPAIR AND MAINTENANCE	\$32.14
FULTON, JASON P	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
FULTON, KRISTI J	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
GARRETT HEMANN ROBERTSON PC	135119	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	LEGAL SERVICES	\$939.00
GARRISON, SANDRA M	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
GOLD BEACH LUMBER	135120	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$282.40
GUTIERREZ, DARCIE J	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
H&S ENERGY GROUP	135072	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$1,186.07
	135152	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	FUEL	\$1,325.00
				Total for H&S ENERGY GROUP	\$2,511.07
HAUBER, EVA	0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
HERFF JONES, INC.	135121	GENERAL FUND	GUIDANCE SERVICES	SUPPLIES	\$459.04
	135155	GENERAL FUND	GUIDANCE SERVICES	SUPPLIES	\$1,052.34
				Total for HERFF JONES, INC.	\$1,511.38

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
HERNANDEZ, FRANK A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
HERNANDEZ, LYNETTE		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
HOLLORAN ROUSE, NICOLE		135099	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
HOVEN, KENDRA K		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
HUNT, TRUDY E		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
IRON MOUNTAIN NC		135075	GENERAL FUND	FISCAL SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$152.30
J.W. PEPPER & SON, INC.		135076	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$76.19
		135122	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$80.00
		135221	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$70.99
				Total for J.W. PEPPER & SON, INC.		\$227.18
JEFFERIES, ANGELA L		135100	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
KERR, ROBIN		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
KIMBALL MIDWEST		135222	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$124.62
KLEESPIES, KRISTY A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
LAMB, CHRISTINA E		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
LANGUAGE LINE SERVICES, INC.						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135077	GENERAL FUND	INTERPRETATION AND TRANSLATION	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$125.00
LAWRENCE COMPANY						
		135078	GENERAL FUND	FISCAL SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$160.00
LEIGH, MAUREEN F						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
LENHARDT, CHEYENNE M						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
LIDDELL, JASON R						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
LONG, KAYDEE						
		135101	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
LOPEZ, JENNIFER C						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
MATHISON, LUKE T						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
MCVAY, MELANIE						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
MISSION LINEN SUPPLY						
		135079	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$197.18
		135157	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$102.32
				Total for MISSION LINEN SUPPLY		\$299.50
MONAZI, AMANDA N						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
MORRIS, MELINDA						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
NAPA AUTO PARTS						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135124	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$92.44
		135223	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$95.92
				Total for NAPA AUTO PARTS		\$188.36
NAUGLE, ROBERT T		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
NOLTE, BRITT C		135102	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
NORTHWEST REGIONAL ESD		135125	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	DUES AND FEES	\$67.20
OASBO		135080	GENERAL FUND	FISCAL SERVICES	TRAVEL	\$350.00
OREGON DEPARTMENT OF EDUCATION		135126	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	DUES AND FEES	\$500.00
ORIENTAL TRADING COMPANY INC		135127	GENERAL FUND	ELEMENTARY	SUPPLIES	\$26.92
P T M DOCUMENT SYSTEMS, INC.		135159	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$143.07
PEARSON CLINICAL ASST ORDER DEPT		135128	GENERAL FUND	PSYCHOLOGICAL SERVICES	SUPPLIES	\$206.70
PETERS, TINA L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
PINA, TRAVIS M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
PLEASANT HILL JAZZ FESTIVAL		135225	GENERAL FUND	HIGH SCHOOL PROGRAMS	DUES AND FEES	\$550.00
PRUITT, ASHLEY M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100 Remit Name	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
PRYOR-RODE, JENNIFER		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
PURCHASE POWER		135129	GENERAL FUND	FISCAL SERVICES	POSTAGE	\$500.00
QUILL CORPORATION		135131	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$126.23
		135160	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$1,215.96
		135160	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$111.63
		135226	GENERAL FUND	EDUCATIONAL MEDIA SERVICES	SUPPLIES	\$534.57
		135226	GENERAL FUND	ELEMENTARY	SUPPLIES	\$65.58
		135226	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$49.28
		135226	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$245.12
Total for QUILL CORPORATION						\$2,348.37
RICHCREEK, KATIE R		135103	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
ROSE, TRASEE A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
RUIZ, TABBATHA M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
RYAN, JOAN L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SAUCERMAN, LAURA		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SAUNDERS, ALEXIS N.		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SAUNDERS, FAITH L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
SCHOOL SPECIALTY, LLC						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135083	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$536.00
SHAW, MONICA A		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
SHEARER, JEAN L		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SHEW, LORINDA		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SLATER, DANIELLE M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
SMITH, JILL J		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
SMITH, SEAN		0	GENERAL FUND	STUDENTS WITH DISABILITIES	PROFESSIONAL AND TECHNICAL SERVICES	\$3,420.00
SPARKMAN, BREANNA M		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
STEWART, WENDY ALEXIS		135104	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
STUMPENHAUS, WADE C		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
TEACH CONSTRUCTION		135088	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$500.00
TRADEWIND SIGNS		135089	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$566.00
UMPQUA BANK		0	GENERAL FUND	BOARD OF DIRECTORS	SUPPLIES	\$388.77
		0	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$31.96
		0	GENERAL FUND	GUIDANCE SERVICES	SUPPLIES	\$240.88

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100 Remit Name	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
		0	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$797.76
		0	GENERAL FUND	INSTR. STAFF DEVELOPMENT	SUPPLIES	\$10.50
		0	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$21.98
		0	GENERAL FUND	OFFICE OF THE PRINCIPAL	SUPPLIES	\$706.94
		0	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	DUES AND FEES	\$0.00
		0	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	STAFF FOOD	\$135.00
		0	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	SUPPLIES	\$0.00
		0	GENERAL FUND	OFFICE OF THE SUPERINTENDENT	TRAVEL	\$187.73
		0	GENERAL FUND	SERVICE DIRECTION, STUDENT SUPPORT	SUPPLIES	\$7.98
		0	GENERAL FUND	SPEECH PATHOLOGY	TRAVEL	\$1,331.91
		0	GENERAL FUND	STAFF SERVICES	TRAVEL	\$18.00
		0	GENERAL FUND	STUDENT SAFETY	SUPPLIES	\$449.95
		0	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	DUES AND FEES	\$0.00
		0	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	NON CONSUMABLE SUPPLIES	\$144.31
		0	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$105.14
		0	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	TRAVEL	\$0.00
				Total for UMPQUA BANK		\$4,578.81
US CELLULAR						
		135091	GENERAL FUND	ALTERNATIVE EDUCATION	TELEPHONE	\$47.99
		135091	GENERAL FUND	NURSE SERVICES	TELEPHONE	\$95.98
		135091	GENERAL FUND	STUDENT SAFETY	TELEPHONE	\$47.99
		135091	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	Other Communication Services	\$1,671.97
		135229	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	Other Communication Services	\$1,220.47
				Total for US CELLULAR		\$3,084.40

WALLIN, TERI A

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
WALTON SOBERON, JODY L						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
WEBER, SANDRA T						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
WEHLER ENTERPRISES						
		135093	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$246.42
WESEL, DUSTIN						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$250.00
WEST COAST PAPER INC						
		135094	GENERAL FUND	ELEMENTARY	SUPPLIES	\$302.40
		135094	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$302.40
		135094	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$302.40
		135094	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$302.40
		135094	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$168.00
		135094	GENERAL FUND	STUDENTS WITH DISABILITIES	SUPPLIES	\$302.40
		135168	GENERAL FUND	ELEMENTARY	SUPPLIES	\$302.40
		135168	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$302.40
		135168	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$302.40
		135168	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$302.40
		135168	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$168.00
		135168	GENERAL FUND	STUDENTS WITH DISABILITIES	SUPPLIES	\$302.40
		135231	GENERAL FUND	ELEMENTARY	SUPPLIES	\$302.40
		135231	GENERAL FUND	FISCAL SERVICES	SUPPLIES	\$302.40
		135231	GENERAL FUND	HIGH SCHOOL PROGRAMS	SUPPLIES	\$302.40
		135231	GENERAL FUND	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$302.40

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 100	GENERAL FUND	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135231	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$168.00
		135231	GENERAL FUND	STUDENTS WITH DISABILITIES	SUPPLIES	\$302.40
				Total for WEST COAST PAPER INC		\$5,040.00
WESTERN BUS SALES INC						
		135095	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$151.60
		135169	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$238.41
		135232	GENERAL FUND	STUDENT TRANSPORTATION SERVICES	SUPPLIES	\$59.11
				Total for WESTERN BUS SALES INC		\$449.12
WOODEL, LISA A						
		0	GENERAL FUND	Undesignated	Payroll Deductions and Withholdings	\$500.00
ZIPLY FIBER						
		135170	GENERAL FUND	TECHNOLOGY SERVICES	TELEPHONE	\$7,847.07
				Total for GENERAL FUND		\$196,348.98
Fund: 202	Title I-A	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
ESS WEST, LLC						
		0	Title I-A	TITLE 1A PROGRAM	ESS Certified Substitutes	\$1,214.93
		0	Title I-A	TITLE 1A PROGRAM	ESS Classified Substitutes	\$1,672.42
				Total for ESS WEST, LLC		\$2,887.35
UMPQUA BANK						
		0	Title I-A	TITLE 1A PROGRAM	SUPPLIES	\$317.15
				Total for Title I-A		\$3,204.50
Fund: 205	FED IMPROVE FUNDS CSI & TSI SCHOOLS	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
AMAZON						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 205	FED IMPROVE FUNDS CSI & TSI SCHOOLS	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		135138	FED IMPROVE FUNDS CSI & TSI SCHOOLS	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$127.50
				Total for FED IMPROVE FUNDS CSI & TSI SCHOOLS		\$127.50
Fund: 208	IDEA GRANT	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
ESS WEST, LLC		0	IDEA GRANT	STUDENTS WITH DISABILITIES	ESS Certified Substitutes	\$269.99
				Total for IDEA GRANT		\$269.99
Fund: 210	CARL PERKINS GRANT	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
UMPQUA BANK		0	CARL PERKINS GRANT	HIGH SCHOOL PROGRAMS	SUPPLIES	\$899.33
				Total for CARL PERKINS GRANT		\$899.33
Fund: 215	E-RATE FUTURE TECHNOLOGY FUNDS	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
ZIPLY FIBER		135170	E-RATE FUTURE TECHNOLOGY FUNDS	TECHNOLOGY SERVICES	Other Communication Services	\$1,281.12
				Total for E-RATE FUTURE TECHNOLOGY FUNDS		\$1,281.12
Fund: 221	YTP GRANT	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
UMPQUA BANK		0	YTP GRANT	YOUTH TRANSITION PROGRAM	TRAVEL	\$385.00
US CELLULAR		135091	YTP GRANT	YOUTH TRANSITION PROGRAM	TELEPHONE	\$47.99
				Total for YTP GRANT		\$432.99
Fund: 224	Emergency Connectivity Funds	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 224		Emergency Connectivity Funds		FUNCTION	OBJECT	Amount
Remit Name	Check#	FUND				
US CELLULAR						
	135091	Emergency Connectivity Funds		TECHNOLOGY SERVICES	Other Communication Services	\$182.40
Total for Emergency Connectivity Funds						\$182.40

Fund: 231		STRONGER CONNECTIONS GRANT		FUNCTION	OBJECT	Amount
Remit Name	Check#	FUND				
ESS WEST, LLC						
	0	STRONGER CONNECTIONS GRANT		GUIDANCE SERVICES	ESS Certified Substitutes	\$215.99
UMPQUA BANK						
	0	STRONGER CONNECTIONS GRANT		GUIDANCE SERVICES	SUPPLIES	\$79.17
Total for STRONGER CONNECTIONS GRANT						\$295.16

Fund: 251		SCHOOL IMPROVEMENT ACCOUNT (SIA)		FUNCTION	OBJECT	Amount
Remit Name	Check#	FUND				
4IMPRINT						
	135053	SCHOOL IMPROVEMENT ACCOUNT (SIA)		COMMUNITY SERVICES	SUPPLIES	\$16,636.62
AMAZON						
	135055	SCHOOL IMPROVEMENT ACCOUNT (SIA)		COMMUNITY SERVICES	SUPPLIES	\$233.52
	135105	SCHOOL IMPROVEMENT ACCOUNT (SIA)		ELEMENTARY	SUPPLIES	\$644.32
Total for AMAZON						\$877.84
ESS WEST, LLC						
	0	SCHOOL IMPROVEMENT ACCOUNT (SIA)		ELEMENTARY	ESS Certified Substitutes	\$1,079.95
	0	SCHOOL IMPROVEMENT ACCOUNT (SIA)		MIDDLE/JUNIOR HIGH PROGRAMS	ESS Certified Substitutes	\$944.95
Total for ESS WEST, LLC						\$2,024.90
JONES, MARSHALL						
	135156	SCHOOL IMPROVEMENT ACCOUNT (SIA)		ELEMENTARY	TRAVEL	\$283.95
UMPQUA BANK						

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 251	SCHOOL IMPROVEMENT ACCOUNT (SIA)	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
		0	SCHOOL IMPROVEMENT ACCOUNT (SIA)	ELEMENTARY	SUPPLIES	\$596.58
Total for SCHOOL IMPROVEMENT ACCOUNT (SIA)						\$20,419.89

Fund: 252	HIGH SCHOOL SUCCESS - M98	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
BEACOCK MUSIC CO.		135057	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	SUPPLIES	\$566.28
CANON U.S.A., INC.		135144	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	RENTALS	\$0.00
		135144	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	REPAIR AND MAINTENANCE	\$65.88
Total for CANON U.S.A., INC.						\$65.88
ESS WEST, LLC		0	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	ESS Certified Substitutes	\$4,994.74
SOWIB		135084	HIGH SCHOOL SUCCESS - M98	INFORMATION SERVICES	PROFESSIONAL AND TECHNICAL SERVICES	\$2,643.22
UMPQUA BANK		0	HIGH SCHOOL SUCCESS - M98	HIGH SCHOOL PROGRAMS	SUPPLIES	\$1,025.90
Total for HIGH SCHOOL SUCCESS - M98						\$9,296.02

Fund: 257	EARLY LITERACY GRANT	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
ESS WEST, LLC		0	EARLY LITERACY GRANT	ELEMENTARY	ESS Classified Substitutes	\$85.77
Total for EARLY LITERACY GRANT						\$85.77

Fund: 261	Miscellaneous	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
AMAZON		135055	Miscellaneous	HIGH SCHOOL PROGRAMS	SUPPLIES	\$21.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 261	Miscellaneous	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name		135138	Miscellaneous	ELEMENTARY	SUPPLIES	\$169.87
				Total for AMAZON		\$190.87
UMPQUA BANK		0	Miscellaneous	HIGH SCHOOL PROGRAMS	SUPPLIES	\$4,918.38
		0	Miscellaneous	MIDDLE/JUNIOR HIGH PROGRAMS	SUPPLIES	\$6,442.73
				Total for UMPQUA BANK		\$11,361.11
				Total for Miscellaneous		\$11,551.98
Fund: 274	HS Co-Curricular	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
ARMORZONE ATHLETICS		135106	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$5,514.00
BLAKE, JOHN		135058	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
		135139	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$103.25
		135214	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$44.00
				Total for BLAKE, JOHN		\$176.75
CASCADE ATHLETIC SUPPLY		135109	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$5,199.87
GUY, DAVID S		135071	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$132.75
		135151	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
		135220	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$59.00
				Total for GUY, DAVID S		\$221.25
HANSEN, LINSIE		135073	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$59.00
		135153	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
				Total for HANSEN, LINSIE		\$88.50

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 274	HS Co-Curricular	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
HARDING, JARRED						
		135154	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
MCQUEEN, MICHAEL						
		135123	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$29.50
NORTH BEND BOOSTER CLUB						
		135238	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$375.00
PAMPLONA, GABRIEL						
		135224	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$2,490.00
RIDGE, KEN						
		135082	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$132.75
		135161	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$44.25
Total for RIDGE, KEN						\$177.00
ROGUE RIVER HIGH SCHOOL						
		135162	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$180.00
UMPQUA BANK						
		0	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	DUES AND FEES	\$150.00
		0	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES	\$170.00
		0	HS Co-Curricular	HIGH SCHOOL EXTRACURRICULAR	TRAVEL	\$874.28
Total for UMPQUA BANK						\$1,194.28
Total for HS Co-Curricular						\$15,675.65

Fund: 275	Azalea MS Athletics	Check#	FUND	FUNCTION	OBJECT	Amount
Remit Name						
GUY, DAVID S						
		135071	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$44.25
HARDING, JARRED						
		135074	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$29.50
		135154	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$29.50
Total for HARDING, JARRED						\$59.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

RIDGE, KEN		135082	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$29.50
SOUTHWESTERN OREGON BASKETBALL OFFICIALS		135163	Azalea MS Athletics	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES	\$1,455.00
WALLIN III, LAWRENCE K		135136	Azalea MS Athletics	MIDDLE/JUNIOR HIGH PROGRAMS	TRAVEL	\$14.75
					Total for Azalea MS Athletics	\$1,602.50
Fund: 277	HB3499 ELL	Check#	FUND	FUNCTION	OBJECT	Amount
US CELLULAR		135091	HB3499 ELL	ELL-ORS	TELEPHONE	\$47.99
					Total for HB3499 ELL	\$47.99
Fund: 285	FACILITY MAINTENANCE	Check#	FUND	FUNCTION	OBJECT	Amount
AMAZON		135055	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$70.08
		135138	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$1,081.66
					Total for AMAZON	\$1,151.74
CASCADE HOME CENTER		135145	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$1,025.10
CTR INC		135069	FACILITY MAINTENANCE	MAINTENANCE SERVICES	NON INSTRUCTIONAL PROFESSIONAL & TECH	\$145.00
		135069	FACILITY MAINTENANCE	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE	\$0.00
					Total for CTR INC	\$145.00
FRANK'S HEATING & REFRIGERATION		135218	FACILITY MAINTENANCE	MAINTENANCE SERVICES	PROFESSIONAL AND TECHNICAL SERVICES	\$935.53
NAPA AUTO PARTS		135158	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES	\$8.07

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 285	FACILITY MAINTENANCE					
Remit Name	Check#	FUND	FUNCTION	OBJECT		Amount
UMPQUA BANK						
	0	FACILITY MAINTENANCE	MAINTENANCE SERVICES	SUPPLIES		\$2,546.90
UMPQUA SHEET METAL, INC.						
	135090	FACILITY MAINTENANCE	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE		\$1,305.00
	135166	FACILITY MAINTENANCE	MAINTENANCE SERVICES	REPAIR AND MAINTENANCE		\$1,395.00
			Total for UMPQUA SHEET METAL, INC.			\$2,700.00
			Total for FACILITY MAINTENANCE			\$8,512.34
Fund: 291	HIGH SCHOOL STUDENT BODY					
Remit Name	Check#	FUND	FUNCTION	OBJECT		Amount
AMAZON						
	135055	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$15.99
	135105	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$420.70
	135138	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$141.76
			Total for AMAZON			\$578.45
COQUILLE JR. SR. HIGH SCHOOL						
	135114	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$175.00
QTEES						
	135081	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL PROGRAMS	SUPPLIES		\$850.00
	135130	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$2,157.00
			Total for QTEES			\$3,007.00
SAFE AND SOBER						
	135132	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$400.00
TAFT BOOSTERS						
	135087	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$265.00
UMPQUA BANK						
	0	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL EXTRACURRICULAR	SUPPLIES		\$16,249.49
	0	HIGH SCHOOL STUDENT BODY	HIGH SCHOOL PROGRAMS	SUPPLIES		\$3,764.00

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 292	AZALEA STUDENT BODY					
Remit Name	Check#	FUND	FUNCTION	OBJECT		Amount
Total for UMPQUA BANK						\$20,013.49
Total for HIGH SCHOOL STUDENT BODY						\$24,438.94
AMAZON						
	135055	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES		\$11.98
	135212	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES		\$45.96
Total for AMAZON						\$57.94
QTEES						
	135081	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES		\$56.00
UMPQUA BANK						
	0	AZALEA STUDENT BODY	MIDDLE/JUNIOR HIGH EXTRACURRICULAR	SUPPLIES		\$606.72
Total for AZALEA STUDENT BODY						\$720.66
Fund: 293	KALMIOPSIS STUDENT BODY					
Remit Name	Check#	FUND	FUNCTION	OBJECT		Amount
ALL FOR KIDZ						
	135137	KALMIOPSIS STUDENT BODY	ELEMENTARY COCURRICULAR	SUPPLIES		\$3,052.00
ORIENTAL TRADING COMPANY INC						
	135127	KALMIOPSIS STUDENT BODY	ELEMENTARY COCURRICULAR	SUPPLIES		\$379.80
UMPQUA BANK						
	0	KALMIOPSIS STUDENT BODY	ELEMENTARY COCURRICULAR	SUPPLIES		\$270.90
Total for KALMIOPSIS STUDENT BODY						\$3,702.70
Fund: 297	BREAKFAST AFTER THE BELL					
Remit Name	Check#	FUND	FUNCTION	OBJECT		Amount
DEVOS, CYNTHIA D						
	135217	BREAKFAST AFTER THE BELL	FOOD SERVICES	SUPPLIES		\$1,355.15
Total for BREAKFAST AFTER THE BELL						\$1,355.15
Fund: 299	Nutrition Services					

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Remit Name	Check#	FUND	FUNCTION	OBJECT	Amount
CTR INC					
	135069	Nutrition Services	FOOD SERVICES	GARBAGE	\$2,606.63
ESS WEST, LLC					
	0	Nutrition Services	FOOD SERVICES	ESS Classified Substitutes	\$733.76
FRANZ FAMILY BAKERIES					
	135070	Nutrition Services	FOOD SERVICES	FOOD	\$475.74
	135118	Nutrition Services	FOOD SERVICES	FOOD	\$176.23
	135149	Nutrition Services	FOOD SERVICES	FOOD	\$507.88
	135219	Nutrition Services	FOOD SERVICES	FOOD	\$538.58
			Total for FRANZ FAMILY BAKERIES		\$1,698.43
SUNRISE DISTRIBUTORS INC					
	135085	Nutrition Services	FOOD SERVICES	FOOD	\$1,169.75
	135133	Nutrition Services	FOOD SERVICES	FOOD	\$1,797.82
	135164	Nutrition Services	FOOD SERVICES	FOOD	\$1,186.45
	135227	Nutrition Services	FOOD SERVICES	FOOD	\$1,188.45
			Total for SUNRISE DISTRIBUTORS INC		\$5,342.47
SYSCO PORTLAND, INC.					
	135086	Nutrition Services	FOOD SERVICES	FOOD	\$1,236.14
	135134	Nutrition Services	FOOD SERVICES	FOOD	\$3,158.52
	135165	Nutrition Services	FOOD SERVICES	FOOD	\$2,096.37
	135228	Nutrition Services	FOOD SERVICES	FOOD	\$6,217.62
			Total for SYSCO PORTLAND, INC.		\$12,708.65
UMPQUA BANK					
	0	Nutrition Services	FOOD SERVICES	DUES AND FEES	\$0.00
	0	Nutrition Services	FOOD SERVICES	FOOD	\$30.26
	0	Nutrition Services	FOOD SERVICES	SUPPLIES	\$0.00
	0	Nutrition Services	FOOD SERVICES	TRAVEL	\$0.00
			Total for UMPQUA BANK		\$30.26

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Fund: 299	Nutrition Services	Check#	FUND	FUNCTION	OBJECT	Amount
US FOODS						
Remit Name		135092	Nutrition Services	FOOD SERVICES	FOOD	\$2,862.20
		135135	Nutrition Services	FOOD SERVICES	FOOD	\$7,220.04
		135167	Nutrition Services	FOOD SERVICES	FOOD	\$1,983.64
		135230	Nutrition Services	FOOD SERVICES	FOOD	\$3,641.32
Total for US FOODS						\$15,707.20
ZIPLY FIBER						
		135170	Nutrition Services	FOOD SERVICES	TELEPHONE	\$500.88
Total for Nutrition Services						\$39,328.28

Brookings-Harbor School Dist. 17C

Expenditure Summary Report

Fiscal Year: 2024-2025

Criteria: Report Sort: Fund

From Date: 01/01/2025

To Date: 01/31/2025

Grand Total: \$339,779.84

Recap for FUND for GENERAL FUND		
100	GENERAL FUND	\$196,348.98
202	Title I-A	\$3,204.50
205	FED IMPROVE FUNDS CSI & TSI :	\$127.50
208	IDEA GRANT	\$269.99
210	CARL PERKINS GRANT	\$899.33
215	E-RATE FUTURE TECHNOLOGY F	\$1,281.12
221	YTP GRANT	\$432.99
224	Emergency Connectivity Funds	\$182.40
231	STRONGER CONNECTIONS GRA	\$295.16
251	SCHOOL IMPROVEMENT ACCOU	\$20,419.89
252	HIGH SCHOOL SUCCESS - M98	\$9,296.02
257	EARLY LITERACY GRANT	\$85.77
261	Miscellaneous	\$11,551.98
274	HS Co-Curricular	\$15,675.65
275	Azalea MS Athletics	\$1,602.50
277	HB3499 ELL	\$47.99
285	FACILITY MAINTENANCE	\$8,512.34
291	HIGH SCHOOL STUDENT BODY	\$24,438.94
292	AZALEA STUDENT BODY	\$720.66
293	KALMIOPSIS STUDENT BODY	\$3,702.70
297	BREAKFAST AFTER THE BELL	\$1,355.15
299	Nutrition Services	\$39,328.28

End of Report

Recommendation to Hire New Hire Form - Certified

For: **Marley, Emily**
Sent By: Tristinh

Completed By: User - jenniferlo@brookings.k12.or.us
Overall Status: Approved - Next step

Sent On: 12/11/2024 3:43pm
Completed: 12/13/2024 9:56am

For Job ID: **1156 - High School Science Teacher (Temporary) at Brookings-Harbor High School**

RECOMMENDATION TO HIRE - CERTIFIED

Emily Marley is being recommended for:
High School Science Teacher (Temporary) at Brookings-Harbor High School
Current City/State: Crescent City / CA

Integrated Science

Undergraduate College and GPA:

4.0

University where Teaching Degree was conferred:

Concordia University

Top Quality (1-2 sentences) that compelled the committee to select this candidate over others:

She has taught the material before and knows all of the content and students.

Teaching Assignment / School:

High School Science

Work Schedule:

1.0 FTE

* Anticipated Start Date:

12/11/2024

Hiring Manager Signature:

X

Signed: **Tristin Harkins**

Stamped: 12/11/2024 5:44:40 PM; 50.45.231.2; User - Tristinh - tristinh@brookings.k12.or.us;

By typing in your name (your eSignature), you accept and consent to be legally bound by this document's statements, terms and conditions as if this document was signed by you in writing with pen on paper. You agree that no third party or other means of verification is necessary to validate your eSignature and that the lack of such third party or other means of verification will not in any way affect the enforceability of this document.



BHSD17C
 629 Easy Street
 Brookings, OR 97415
 541 469-7443
www.brookings.k12.or.us

Date: 02/09/2025

To: Helena Chirinian, Superintendent
 From: Principal Leonard, Kalmiopsis Elementary School
 Re: Recommendations for licensed renewal 2025-2026

This recommendation does not take into account budget restraints.

Staff	Position	Status	Recommendation	Status change
Magnuson, Dawnel	Teacher	1 st Yr. Prob	Renew	2nd Yr. Prob
Thomas, Courtney	Teacher	1 st Yr. Prob	Renew	2nd Yr. Prob
Hall, Tori	Teacher	2nd Yr. Prob	Renew	3rd Yr Prob
Snow, Crystal	Teacher	2nd Yr. Prob	Renew	3rd Yr Prob
Sparkman, Breanna	Teacher	2nd Yr. Prob	Renew	3rd Yr Prob
Stout, Lindsey	Teacher	2nd Yr. Prob	Renew	3rd Yr Prob
Thorson, April	Teacher	2nd Yr. Prob	Renew	3rd Yr Prob
Ferris, Kate	Teacher	3rd Yr Prob	Renew	Extend Contract
Jones, Marshall	Teacher	3rd Yr. Prob	Renew	Extend Contract
Luerra, Briana	Teacher	3rd Yr Prob	Renew	Extend Contract
Lehr, Lindy	Teacher	3rd Yr Prob	Renew	Extend Contract
Solorzano, Cynthia	Student Service Specialist	3rd Yr Prob	Renew	Extend Contract
Babich, Kyla	Teacher	Contract	Renew	Extend Contract
Bell, Wade	Teacher	Contract.	Renew	Extend Contract
Castleberry, Christine	Teacher	Contract	Renew	Extend Contract
Chapman, Nick	Vice Principal	Contract	Renew	Extend Contract
Darger, Nikki	Teacher	Contract	Renew	Extend Contract
Dietrich, Dannielle	Teacher	Contract	Renew	Extend Contract
Dongelmans, Shannah	Teacher	Contract	Renew	Extend Contract
Farinholt, Patrick	Teacher	Contract	Renew	Extend Contract
Geiger, Marcus	Teacher	Contract	Renew	Extend Contract
Hoven, Kendra	Teacher	Contract	Renew	Extend Contract
Kennedy, K'la	Teacher	Contract	Renew	Extend Contract
Kimball, Kacy	Teacher	Contract	Renew	Extend Contract
Lamb, Christina	Teacher	Contract	Renew	Extend Contract
Margolis, Kelly	Teacher	Contract	Renew	Extend Contract
McVay, Melanie	Teacher	Contract	Renew	Extend Contract
Olsen, Ken	Teacher	Contract	Renew	Extend Contract

Ryan, Joan	Teacher	Contract	Renew	Extend Contract
Sackett, Sarah	Student Service Specialist	Contract	Renew	Extend Contract
Saucerman, Laura	Teacher	Contract	Renew	Extend Contract
Saunders, Alexis	Teacher	Contract	Renew	Extend Contract
Thorson, Marco	Teacher	Contract	Renew	Extend Contract
Whaley, Christa	Teacher	Contract	Renew	Extend Contract
Zellmer, Christine	Teacher	Contract	Renew	Extend Contract



BHSD17C
 629 Easy Street
 Brookings, OR 97415
 541 469-7443
www.brookings.k12.or.us

Date: 2/14/2025
 To: Helena Chirinian, Superintendent
 From: Tristin Harkins, Brookings-Harbor High School
 Re: Recommendations for licensed renewal 2025-26

This recommendation does not take into account budget restraints.

Staff	Position	Status	Recommendation	Status change
Anderson, Lisa	Student Service Specialist	1 st Prob	Renew	2nd Prob
Maine, Trevor	Teacher	1 st Prob	Renew	2nd Prob
Richcreek, Katie	Teacher	1 st Prob	Renew	2nd Prob
Walker, Marilyn	Teacher	1 st Prob	Renew	2nd Prob
Weber, Sandra	Teacher	1 st Prob	Renew	2nd Prob
Eller, Linda	Teacher	2 nd Prob	Renew	3rd Prob
Pollett, Leila	Teacher	3rd Prob	Renew	Contract
Raleigh, Bonnie	Teacher	3rd Prob	Renew	Contract
Whitey, Kelly	Vice Principal	3rd Prob	Renew	Contract
Beeman, Emalee	Teacher	Contract	Renew	Contract
Bavaro, Shaun	Teacher	Contract	Renew	Contract
Crotzer, Caleb	Teacher	Contract	Renew	Contract
Fulton, Jason	Teacher	Contract	Renew	Contract
Gezon, Nicholas	Teacher	Contract	Renew	Contract
Hendrix, April	Counselor	Contract	Renew	Contract
Nidiffer, Vanessa	Teacher	Contract	Renew	Contract
Piscitello, Lisa	Teacher	Contract	Renew	Contract
Shew, Lorinda	Teacher	Contract	Renew	Contract
Suter, Gary	Teacher	Contract	Renew	Contract
Tamondong, Corey	Teacher	Contract	Renew	Contract
Vandehay, Brooklynn	Teacher	Contract	Renew	Contract
Whitley, Max	Teacher	Contract	Renew	Contract



BHSD17C
 629 Easy Street
 Brookings, OR 97415
 541 469-7443
www.brookings.k12.or.us

Date: 02/09/2025

To: Helena Chirinian, Superintendent
 From: Principal Nigh, Vickie Azalea Middle School
 Re: Recommendations for licensed renewal 2025-2026

This recommendation does not take into account budget restraints.

Staff	Position	Status	Recommendation	Status change
April Olsen	Teacher	1 st Prob	Renew	2nd Prob
Owen Breen	Teacher	1 st Prob	Renew	2nd Prob
Trisha Hinkle	Teacher	1 st Prob	Renew	2nd Prob
Stacie Schaefer	Student Services Specialist	1 st Prob	Renew	2nd Prob
Matthew Bennett	Vice Principal	2nd Prob	Renew	3rd Prob
Eva Hauber	Teacher	2nd Prob	Renew	3rd Prob
Robert Naugle	Teacher	2nd Prob	Renew	3rd Prob
Travis Pina	Teacher	2nd Prob	Renew	3rd Prob
Jennifer Pryor-Rode	Teacher	2nd Prob	Renew	3rd Prob
Heather Whittle	Teacher	2nd Prob	Renew	3rd Prob
Lisa Woodel	Teacher	2nd Prob	Renew	3rd Prob
Desiri Burnett	Teacher	3rd Prob	Renew	Contract
Darcie Guterrez	Teacher	3rd Prob	Renew	Contract
Amy Garnier	Teacher	Contract	Renew	Contract
Cua Lee	Teacher	Contract	Renew	Contract
Jennifer Legat	Teacher	Contract	Renew	Contract
Luke Mathison	Teacher	Contract	Renew	Contract
Kara Miller	Counselor	Contract	Renew	Contract
Danielle Slater	Teacher	Contract	Renew	Contract



District Administration Office
625 Easy Street
Brookings, OR 97415
541 469-7443
www.brookings.k12.or.us

Date: 2/14/2025

To: BHSD School Board of Directors
From: Helena Chirinian, Superintendent
Re: Recommendations for licensed renewal 2025-26

This recommendation does not take into account budget restraints.

Staff	Position	Status	Recommendation	Status change
Harkins, Tristin	Principal	2 nd Prob	Renew	3rd Prob
Schiermeyer, Lynn	Director of Special Programs	3rd Prob	Renew	Contract
Nigh, Vickie	Principal	Contract	Renew	Contract



BHSD 17C
 629 Easy Street
 Brookings, OR 97415
 541 469-7443
www.brookings.k12.or.us

Date: 02/09/2025

To: Helena Chirinian, Superintendent
 From: Lynn Schiermeyer, Director of Special Programs
 Re: Recommendations for licensed renewal 2025-2026

This recommendation does not take into account budget restraints.

Staff	Position	Status	Recommendation	Status change
Shanon, Smith, Ria	Teacher	2nd Prob	Renew	3rd Prob
Bruce, Julie	District Nurse	3rd Prob	Renew	Contract
Long, Kaydee	Speech Language	3rd Prob	Renew	Contract
Sherwood, Emily	Speech Language	3rd Prob	Renew	Contract
Wagman, Adam	Teacher	3rd Prob	Renew	Contract
Ettner, Daryl	ELL	Contract	Renew	Contract



Bandon Dunes Charitable Foundation
57744 ROUND LAKE ROAD
BANDON, OR 97411 T: (541) 347-8843
E: msimonds@bandondunesgolf.com

December 1, 2024

Dear Grantee,

Congratulations, we have approved a Community Grant to your organization! We look forward to hearing any updates on your project throughout the year and if you have pictures, we'd appreciate if you share them with us.

*Pictures can be emailed to Paula Thompson at pthompson@bandondunesgolf.com. Please send in jpg or png formats and highest resolution possible.

Best,

Marie Simonds
Executive Director
Bandon Dunes Charitable Foundation

*Good luck to the golf program!
Happy Holidays!*



Brookings Harbor School District 17C

564 Fern Ave
Brookings, OR 97415
Tel 541 469-7443
Fax 541 469-6599
www.brookings.k12.or.us

DONATION RECEIPT

Brookings Emblem Club #265
DONOR NAME

MAILING ADDRESS, CITY, STATE, ZIP

The EKS
PHYSICAL ADDRESS, CITY, STATE, ZIP

PHONE NUMBER

BROOKINGS-HARBOR SCHOOL DISTRICT TAX ID: 93-6000388

DONATION DESCRIPTION	
socks	
Coats	
Leggins	
Underwear	

OFFICE USE ONLY	
Received By:	Andrea Christensen
Date Received:	12-9-24
Destination of Gift:	



Brookings Harbor School District 17C

629 Easy St
Brookings, OR 97415
Tel 541 469-7443
Fax 541 469-6599
www.brookings.k12.or.us

DONATION RECEIPT

McIntire Family
DONOR NAME



BROOKINGS-HARBOR SCHOOL DISTRICT TAX ID: 93-6000388

DONATION DESCRIPTION	
<i>4 Bags of Clothing</i>	

OFFICE USE ONLY	
Received By:	
Date Received:	
Destination of Gift:	



BROOKINGS-HARBOR
"Every Student Can Succeed"

Brookings Harbor School District 17C

629 Easy St
Brookings, OR 97415
Tel 541 469-7443
Fax 541 469-6599
www.brookings.k12.or.us

DONATION RECEIPT

Brookings Citizen

DONOR NAME

Brookings, OR 97415

MAILING ADDRESS, CITY, STATE, ZIP

u

PHYSICAL ADDRESS, CITY, STATE, ZIP

N/A

PHONE NUMBER

BROOKINGS-HARBOR SCHOOL DISTRICT TAX ID: 93-6000388

DONATION DESCRIPTION

Jackets, clothing, shoes

OFFICE USE ONLY

Received By:

Date Received:

Destination of Gift:



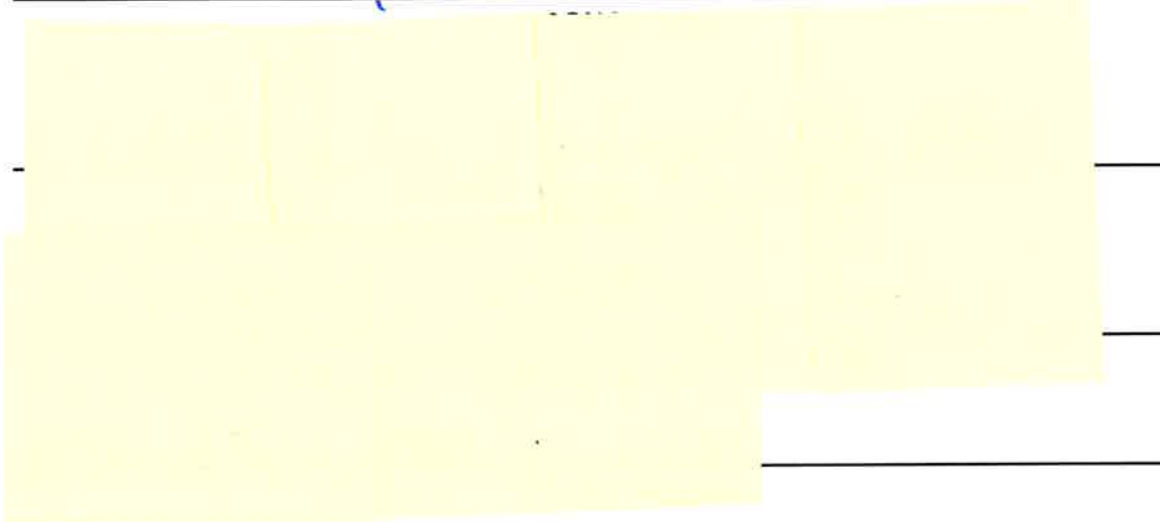
BROOKINGS-HARBOR
"Every Student Can Succeed"

Brookings Harbor School District 17C

629 Easy St
Brookings, OR 97415
Tel 541 469-7443
Fax 541 469-6599
www.brookings.k12.or.us

DONATION RECEIPT

WAGGNER, JOSEPH



BROOKINGS-HARBOR SCHOOL DISTRICT TAX ID: 93-6000388

DONATION DESCRIPTION	
VOLKSWAGEN TYPE 1	EST VALUE \$300

OFFICE USE ONLY	
Received By:	
Date Received:	
Destination of Gift:	



Administrative Rule (AR) Updates

Meeting Date: Regular School Board Meeting, Feb. 19, 2025

Agenda Item: Changes, revisions, additions to ARs instituted by Superintendent

Item Type: Informational

Administrator: Supt. Helena Chirinian

Policy & Title	BHSD Policy History	Summary
<p>GBEB-AR Communicable Diseases in Schools</p>	<p>Code: GBEB-AR Revised/Reviewed: 3/07/18; 10/21/20 Orig. Code(s): GBEB-AR; JHCC-AR</p>	<p>Summary The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581- 022-2220 on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including but not limited to, plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision and dental screenings. As a result of these changes there is a list of policies and administrative regulations (AR’s), included herein, which have been revised. Recommendations may include to delete or rescind policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual. The entire rule can be accessed here: OAR 581-022-2220. Reach out to the Oregon Department of Education with additional questions regarding plan requirements and/or Implementation. ODE resources and School Health Services include tools to support some requirements. Collective Bargaining Impact</p>

		<p>Review any terms and conditions of an applicable agreement.</p> <p>Local District Responsibility</p> <p>Review the recommendations regarding board policy changes and make decisions regarding the same. Any policy revisions or recommendation to rescind a policy should be submitted to the board for action. An AR may be submitted to the board for review for either removing or keeping and revising as recommended.</p> <p>Policy(ies) and ARs Impacted by these Revisions</p> <p>EBBA – First Aid**, Delete</p> <p>EBBA – Student Health Services**, Highly Recommended, New</p> <p>EBBA-AR – First Aid - Infection Control, Delete</p> <p>EBBAA – Infection Control and Bloodborne Pathogens, Optional</p> <p>EBBB – Injury or Illness Reports, Required</p> <p>GBEB – Communicable Diseases in Schools, Highly Recommended</p> <p>GBEB-AR – Communicable Diseases in Schools, Highly Recommended</p> <p>GBEBA – Staff – HIV, AIDS, and HBV, Delete</p> <p>JH – Student Welfare**, Optional</p> <p>JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA)</p> <p>JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended</p> <p>JHCC – Communicable Diseases - Students, Delete</p> <p>JHCC-AR – Communicable Diseases - Students, Delete</p> <p>JHCCA – Students - HIV, HBV and AIDS**, Delete</p>
<p>JHCC-AR – Communicable Diseases – Student DELETE</p>	<p>Code: JHCC-AR Adopted: 3/07/18 Revised/Readopted: 10/21/20</p>	<p>See above.</p>

ING-AR(3) – BHSD 17-C Facility Dog Guidelines *	New	Summary The District lacked clear definitions and rules on therapy dogs in the current policy and its ARs. This creates guidelines.
ING-AR (4) – BHSD-17C Facility Therapy Dog Request Form and Agreement	New	Summary The District lacked clear definitions and rules on therapy dogs in the current policy and its ARs. This creates a form and agreement.
JFCIA-AR – Student Drug Testing	Code: JFCIA-AR Revised/Reviewed: 5/08/98; 10/22/03; 6/17/15; 10/21/20 Orig. Code: JFCI-AR	Puts more “teeth” into existing school district policy, closes loopholes to decline testing by treating the option to not test the same as a “positive” test in terms of consequences.
JHFE-AR – Reporting of Suspected Abuse of a Child	Code: JHFE-AR(1) Adopted: 10/22/03 Revised/Readopted: 8/22/12; 4/15/15; 7/14/15; 5/02/18; 9/12/18; 4/15/20	Changes the onus of record keeping from individuals who make reports (such as a teacher) to the district (report record maintained by building administrator or District Office).
KG-AR – Use of School Facilities	Code: KG-AR Revised/Reviewed: 1/25/12; 4/15/15; 5/18/16 4/10/19	Updates Facilities AR with new rates for rentals, framework for approvals

Code: ING-AR (4)

BHSD-17C Facility Therapy Dog Request Form and Agreement

Board Policy ING-AR (3) governs the use of therapy dogs in schools. Requests for therapy dogs will be submitted to the Superintendent or the Superintendent's designee for approval each school year and/or whenever the handler wishes to use a different therapy dog.

Name of Handler: _____ Date: _____

Address: _____

Email: _____ Name of Dog: _____

Breed: _____ Handler and Dog's Certification Date: _____

Name of Certifying Organization: _____

School(s) therapy dog will be used: _____

Please describe in detail what the dog will do at the school: _____

Please attach the following to this form:

*Proof of registration as a therapy dog handler with the individual therapy dog to be used.
(Note: Such registration shall be from an organization that requires an evaluation of the therapy dog and handler prior to registration and at least every two (2) years).

*Proof from a veterinarian that the therapy dog is in good health and has been immunized against diseases common to dogs. Such vaccinations shall be current and kept up to date at all times.

*Copy of an insurance policy that provides liability coverage for the work of the handler and the therapy dog while the two are on school district property.

By submitting this application and signing this form, the handler acknowledges that he/she has read Brookings Harbor School District Policy ING-AR (3), agrees to abide by said policy, and agrees to assume full responsibility and liability for any damages to school property or injury to district staff, students or others in the school caused by the therapy dog, and the hold the Brookings Harbor School District harmless from any and all claims for personal injury or injury to property caused by the Handler's therapy dog. In addition, Handler agrees to maintain all certifications, vaccinations, and insurance policies in

force and effect for the entire school year for which permission is granted by the Brookings Harbor School District for the therapy dog to be on school district property. Handler understands and agrees that the Brookings Harbor School District may, at its sole discretion, revoke approval for the Handler and/or therapy dog to be on school district property due to any violation of Brookings Harbor School District Policy ING-AR (3) or any other applicable school district policy.

Handler Signature: _____ Date: _____

Principal Signature: _____ Date: _____

Superintendent Signature: _____ Date: _____

Proposed

Code ING-AR(3)

BHSD 17-C Facility Dog Guidelines

The Brookings Harbor school district supports the use of facility therapy dogs for the benefit of its students, subject to the conditions of this policy. Benefits from working or visiting with a therapy dog include reduced stress, improved physical and emotional well-being, low blood pressure, decreased anxiety, improved self-esteem and normalization of the environment, increasing the likelihood of successful academic achievement by the student. Examples of activities that students may engage in with a therapy dog include petting and/or hugging the dog, speaking to the dog, giving the dog simple commands that the dog is training/trained to respond to, and reading to the dog.

DEFINITIONS

“Animal Assisted Activities” and “Animal Assisted Interactions” are non-goal driven interactions where the specific content of the visit is spontaneous and is meant to provide motivational, educational and/or recreational activities that enhance the quality of life.

“Animal Assisted Therapy” is a goal driven interaction, which is directed and/or delivered by a health, human, or educational service professional and is meant to improve physical, social, emotional and/or cognitive function of an individual.

A “therapy dog” is a dog that has been individually trained, evaluated and registered with his/her handler to provide Animal Assisted Activities, Animal Assisted Therapy and Animal Assisted Interactions within a school or other facility. Therapy dogs are not the same as “emotional support animals” or “service animals.” Service animals are permitted on school grounds in accordance with the school district’s service animal policy (See Policy ING). A therapy dog is the personal property of the handler and is not the property of the school district. The handler shall assume full responsibility for the therapy dog’s care, behavior and suitability for interacting with students and others in the school while the therapy dog is on school district property.

A “handler” is an individual school district staff member or volunteer who has been individually trained, evaluated, and registered with the therapy dog to provide Animal Assisted Activities, Animal Assisted Therapy, and Animal Assisted Interactions within a school or other facility.

THERAPY DOG STANDARDS AND PROCEDURES

The following requirements must be satisfied before a therapy dog will be allowed in school buildings or on school district property:

Request

At the request of the principal or the principal's designee, a handler who wishes to bring a therapy dog to school district property shall submit a completed written form to the Superintendent or the Superintendent's designee for approval (see Policy ING-AR(4)). The request shall be submitted for approval each school year and/or whenever the handler wishes to use a different therapy dog. Such approval may be rescinded at any time at the sole discretion of the Superintendent or the Superintendent's designee. Once the Superintendent or the Superintendent's designee approves the request, a plan for therapy dog visits shall be developed with the Principal or Principal's designee.

Training and Registration

The handler shall submit proof of registration as a therapy dog handler with each individual therapy dog he or she plans to bring to the school district. Such registration shall be from Canine Companions, or such other therapy dog registering organization as determined by the Superintendent. At a minimum, such registration shall be from an organization that requires an evaluation of the therapy dog and its handler prior to registration and at least every two (2) years and shall remain current and in good standing at all times.

Health and Vaccination

The handler shall submit proof from a licensed veterinarian that the therapy dog is in good health and has been immunized against diseases common to dogs. Such vaccinations shall be kept current and up to date at all times.

Insurance

The handler must submit a copy of any insurance policy that provides liability coverage for the work of the handler and therapy dog while the two are on school district property.

STANDARD AND PROCEDURES AT SCHOOL

Once a handler has been approved by the Superintendent or Superintendent's designee to bring a therapy dog on school district property, such handler shall adhere to the rules of his/her registering organization and the following rules of the school district:

Identification

The handler and therapy dog shall wear appropriate identification issued by the registering organization identifying them as a registered handler and therapy dog. The handler shall bring only registered therapy dogs onto school district property and may bring only one such dog at a time. The handler shall not bring young children along to the school district when handling a therapy dog.

Health and Safety

The handler shall ensure that the therapy dog does not pose a health and safety risk to any student, employee, or other person at school and that the therapy dog is brought to the school district only when properly groomed, bathed, free of illness or injury and of temperament appropriate to working with children and others in the schools. If the handler is not a district employee, then he/she must meet all volunteer requirements of the school district.

Control

The handler shall ensure that the therapy dog wears a collar or harness and a leash that is no longer than 6 feet (6') and shall maintain control of the therapy dog by holding the leash at all times that the therapy dog is on school district property, including during breaks, unless holding such leash would interfere with the therapy dog's safe, effective performance of its work or tasks. However, the handler shall maintain control of the therapy dog at all times and shall not tether the therapy dog to any individual or object.

Supervision and Care of Therapy Dog

The handler shall (i) be solely responsible for the supervision and humane care of the therapy dog, including any feeding, exercising, and cleaning up after the therapy dog while the therapy dog is in a school building or on school district property; (ii) not leave the therapy dog unsupervised or alone on school property at any time; and (iii) limit the therapy dog's work to no more than two (2) hours a day. The district is not responsible for providing any care, supervision or assistance to the therapy dog.

Authorized Area(s)

The handler shall ensure that the therapy dog has access to only such areas of the school buildings or properties that have been authorized by the school district administrators.

Allergies and Aversions

The handler shall remove the therapy dog to a separate area as designated by school administrators in such instances where any student or school district employee who suffers dog allergies or aversions is present in an office, hallway or classroom.

Recordkeeping

Volunteer handlers shall sign themselves and their therapy dog in upon arrival at any school and shall sign both out upon departure from the building. Handlers who are school district employees shall sign in their therapy dog upon arrival and sign hi,/her out upon their departure.

Photographs

The handler shall not take any photographs of students or staff without first obtaining a written photo release.

Fees and Gratuities

The handler shall not charge a fee for the work they perform with the therapy dog, shall not borrow money or personal items, or receive any personal gratuity, gift or tip, such as money or jewelry from students or staff in the district.

Multiple Therapy Dogs on Site

The handler shall confirm whether or not there will be any other therapy dog(s) on site prior to scheduling any visit with a therapy dog and shall take steps with appropriate staff to ensure that the dogs do not engage inappropriately while on school property. When multiple therapy dogs are engaged in a planned activity on school district property, the handlers shall ensure that the dogs have an opportunity to greet each other prior to entering the school building. Once inside the building, the handlers shall ensure that the dogs are each on a leash that is no longer than six feet (6'), given work space of at least eight feet (8') from each other and are given no opportunity for contact or socialization with each other while working.

Damages and Injuries

The handler shall assume full responsibility and liability for any damage to school property or injury to district staff, students or others in the school caused by the therapy dog.

Exclusion

A therapy dog may be excluded from school district property if a school administrator determines that: (1) the handler does not have control of the therapy dog; (2) the therapy dog is not housebroken; (3) the therapy dog presents a direct and immediate threat to others in the school; or (4) the therapy dog's presence otherwise interferes with the educational program. The handler shall immediately remove his/her therapy dog from school property when instructed to do so by a school administrator.

Brookings-Harbor School District 17C

Code: JHFE-AR(1)

Adopted: 10/22/03

Revised/Readopted: 8/22/12; 4/15/15; 7/14/15;
5/02/18; 9/12/18; 4/15/20

Reporting of Suspected Abuse of a Child

Reporting

Any district employee having reasonable cause to believe that **any child** with whom the employee comes in contact has suffered abuse¹ shall orally report or cause an oral report immediately by telephone or otherwise to the local office of the Oregon Department of Human Services (DHS) or to a law enforcement agency within the county where the person making the report is at the time of their contact. Any district employee who has reasonable cause to believe that **any adult or student** with whom the employee is in contact has abused a child shall immediately report or cause a report to be made in the same manner to DHS or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to ORS 419.010.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such to the DHS or its designee or the local law enforcement agency pursuant to ORS 419B.015, and to the designated licensed administrator or alternate licensed administrator for their school building.

If known, the report shall contain the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the suspected abuse and the identity of a possible perpetrator.

If the superintendent is the alleged abuser the report shall be submitted to a building principal who shall refer the report to the Board chair.

A written record of the abuse report shall be made by the employee reporting the suspected abuse of a child and will include: name and position of the person making the report; name of the student; name and position of any witness; description of the nature and extent of the abuse, including any information which could be helpful in establishing cause of abuse and identity of the abuser; description of how the report was made (i.e., phone or other method); name of the agency and individual who took the report; date and time that the report was made; and name of person who received a copy of the written report.

The written record of the abuse report shall not be placed in the student's educational record. A copy of the written report shall be retained by the employee making the report and a copy shall be provided to the designee that received the report.

¹Includes the neglect of a child; abuse is defined in ORS 419B.005.

Reporting of Suspected Abuse of a Child –

JH
FE
-A
R(
1)
1-
4

When the designee receives a report of suspected abuse of a child by a district employee, and there is reasonable cause to support the report, the district shall place the district employee on paid administrative leave² and take necessary actions to ensure the student's safety. The employee shall remain on leave until DHS or law enforcement determines that the report is substantiated and the district takes the appropriate employment action, or cannot be substantiated or is not a report of abuse and the district determines that either 1) an employment policy was violated and the district will take appropriate employment action against the employee, or 2) an employment policy has not been violated and no action is required by the district against the employee.

When the designee receives a report of suspected abuse by a contractor, agent or volunteer, the district may prohibit the contractor, agent or volunteer from providing services to the district. If the district determines there is reasonable cause to support the report of suspected abuse, the district shall prohibit the contractor, agent or volunteer from providing services. The district may reinstate the contractor, agent or volunteer, and such reinstatement may not occur until such time as a report of suspected abuse has been investigated³ and a determination has been made by law enforcement or DHS that the report is unsubstantiated.

The written record of each reported incident of abuse of a child, action taken by the district and any findings as a result of the report shall be maintained by the district.

If, following the investigation, the district decides to take an employment action, the district will inform the district employee of the employment action to be taken and provide information about the appropriate appeal process. The employee may appeal the employment action taken through the appeal process provided by the applicable collective bargaining agreement.

If the district is notified that the employee decided not to appeal the employment action or if the determination of an appeal sustained the employment action, a record of the findings of the substantiated report and the employment action taken by the district will be placed in the records on the school employee maintained by the district. Such records created are confidential and not public records as defined in Oregon Revised Statute (ORS) 192.311, however the district may use the record as a basis for providing information required to be disclosed about a district employee under ORS 339.378(1). The district will notify the employee that information about substantiated reports may be disclosed to a potential employer.

Definitions

1. Oregon law recognizes these types of abuse:

- a. Physical;
- b. Neglect;

- c. Mental injury;
- d. Threat of harm;
- e. Sexual abuse and sexual exploitation.

² The district employee cannot be required to use any accrued leave during the imposed paid administrative leave.

³ The district will investigate all reports of suspected abuse, unless otherwise requested by DHS or its designee or law enforcement pursuant to law.

Reporting of Suspected Abuse of a Child –

JH
FE
-A
R(
1)
2-
4

- 2. “Child” means an unmarried person who is under 18 years of age.
- 3. A “substantiated report” means a report of abuse that a law enforcement agency or DHS determines is founded.

Confidentiality of Records

The name, address and other identifying information about the employee who made the report are confidential and are not accessible for public inspection.

Upon request from law enforcement or DHS the district shall immediately provide requested documents or materials to the extent allowed by state and federal law.

Failure to Comply

Any district employee who fails to report a suspected abuse of a child as provided by this policy and the prescribed Oregon law commits a violation punishable by law. A district employee who fails to comply with the confidentiality of records requirements commits a violation punishable by the prescribed law. If an employee fails to report suspected abuse of a child or fails to maintain confidentiality of records as required by this policy, the employee will be disciplined up to and including dismissal.

Cooperation with Investigator

The district staff shall make every effort in suspected abuse of a child cases to cooperate with investigating officials as follows:

- 1. Any investigation of abuse of a child will be directed by the DHS or law enforcement officials as required by law. DHS or law enforcement officials wishing to interview a student shall present themselves at the school office and contact the school administrator, unless the school administrator is the subject of the investigation. When an administrator is notified that the DHS or law enforcement would like to interview a student at school, the administrator must request that the investigating official fill out the appropriate form (See JHFE-AR(2) – Abuse of a Child Investigations Conducted on District Premises). The administrator or designee should not deny the

interview based on the investigator's refusal to sign the form. If the student is to be interviewed at the school, the administrator or designee shall make a private space available. The administrator or designee of the school may, at the discretion of the investigator, be present to facilitate the interview. If the investigating official does not have adequate identification the administrator shall refuse access to the student.

Law enforcement officers wishing to remove a student from the premises shall present themselves at the office and contact the administrator or designee. The officer shall sign the student out on a form to be provided by the school;

2. When the subject matter of the interview or investigation is identified to be related to suspected abuse of a child, district employees shall not notify parents;
3. The administrator or designee shall advise the investigator of any conditions of disability prior to any interview with the affected child;

Reporting of Suspected Abuse of a Child –

JH
FE
-A
R(
1)
3-
4

4. District employees are not authorized to reveal anything that transpires during an investigation in which the employee participates, nor shall the information become part of the student's education records, except that the employee may testify at any subsequent trial resulting from the investigation and may be interviewed by the respective litigants prior to any such trial.

Nothing prevents the district from conducting its own investigation, unless another agency requests to lead the investigation or requests the district to suspend the investigation, or taking an employment action based on information available to the district before an investigation conducted by another agency is completed. The district will cooperate with agencies assigned to conduct such investigations.

Reporting of Suspected Abuse of a Child –

JH
FE
-A
R(
1)
4-
4

Brookings-Harbor School District 17C

Code: JFCIA-AR

Revised/Reviewed: 5/08/98; 10/22/03; 6/17/15;
10/21/20

Orig. Code: JFCI-AR

Student Drug Testing

The following procedures shall be used to implement the district's random drug-testing program for students participating in interscholastic athletic programs and/or cocurricular programs.

Consent

Students wishing to participate in activities, and the student's parent shall consent in writing to random drug testing pursuant to the district's drug-testing program. Written consent shall be given on a form to be developed by the administration. No student shall be allowed to participate in any interscholastic athletic program or other cocurricular activity without having first provided such consent on that form.

Student Selection

At the direction of the administration, random testing of between 5 percent to 10 percent of the total pool of all eligible student athletes or students involved in cocurricular activities will be conducted on a regular cyclic basis at district expense during the athletic or cocurricular activity season. Selection for random testing will be by lottery drawing from a "pool" of all student athletes participating in interscholastic athletic programs or those students in other cocurricular activities in the district at the time of the drawing.

The principals and athletic director shall take reasonable steps to assure the integrity, confidentiality and random nature of the selection process including, but not necessarily limited to:

1. Assuring that the names of all participating student athletes and students in other cocurricular activities are in the pool;
2. Assuring that the person drawing names has no way of knowingly choosing or failing to choose particular students for the testing;
3. Assuring direct observation of the selection process by at least two adults;
4. Students absent on the date of the random selection will be automatically added to the next drawing.
5. Student refusal to test will be considered the same as an offense in terms of consequences and follow-up detailed in this AR.

Sample Collection

One sample from each student randomly selected will be collected by the district or designated independent collection and testing agency at a mutually convenient time on the same day the student is selected for testing. If a student is unable to produce a sample at any particular time, the student will be allowed to return later that same day to provide the sample. All students providing samples will be given the option of doing so alone in an individual stall with the door closed. This sample shall be a split sample which will allow for a second test in the event that the student's first test result indicates the presence of illegal drugs ("positive test").

Prescription Medication

Students who are taking prescription medication must provide the prescription information to the contracting agency collecting such sample. Such information provided by the student will not be disclosed to any school official. Students who refuse to provide verification and test positive will be subject to the actions specified below for “positive tests.”

Scope of Tests

The testing lab will be instructed to test for the following illegal drugs: Amphetamines/Methamphetamines; Marijuana; Cocaine; Opiates; Alcohol; Barbiturates; and Benzodiazepines. Additional testing, at the district’s expense, may include PCP, Nicotine, LSD or psychedelic and/or hallucinogenic mushrooms. Samples from students shall not be screened for the presence of any substances other than an illegal drug or for the existence of any physical condition other than drug intoxication.

Limited Access to Results

The testing lab will be authorized to report results only to the superintendent or his/her designee in the event the superintendent is absent. The superintendent shall then release the information only to the principal at which the student is enrolled.

Procedures in the Event of a Positive Result

If a student has a test result that indicates the presence of illegal drugs (positive test), the principal shall notify the student’s parent if the student is under 18, and a meeting will be scheduled with the principal, the student, the parent and the athletic director. At that meeting, the following information will be discussed:

First Offense:

- The participant will be suspended for 50% of the maximum OSAA-allowable games/contests for their current season. All games figured by the percentage will be rounded up to the next whole number. Suspensions will begin on the first official contest day, and will only count if the student completes his or her activity/season, If violation occurs with less than two weeks left in a season, consequence will carry over to the students next sport.
- Students will complete a minimum of 20 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events. • Mandatory meetings of the student and parent with the school counselor and a willingness to follow his/her recommendation will result in a reduction from 50% to 20% of the maximum OSAA-allowable games/contest.
- Submit to drug testing at any time during the remainder of the season at the student’s expense.

Second Offense:

- The participant will be suspended for 50% of the maximum OSAA-allowable games/contests for their current season. All games figured by the percentage will be rounded up to the next whole number. Suspensions will begin on the first official contest day, and will only count if the student completes his or her activity/season, If violation occurs with less than two weeks left in a season, consequence will carry over to the students next sport.
- Students will complete a minimum of 40 hours of community service, which will be set within reason by the administration, before participation in future activities/events.

Student Drug Testing – JFCIA-AR

2-
5

- Mandatory follow-up sessions of the student and parent with the school counselor. Reinstatement of the student into the sport or activity is contingent upon the student complying with recommendations made by the counselor or other approval by administration for reinstatement.
- Failure to comply with the recommendations after the second offense shall be considered as if the student committed a third offense.
- Submit to drug testing at any time during the remainder of the season at the student’s expense.

Third Offense:

- Full suspension from all extracurricular, co-curricular and district-sponsored programs for a calendar year. Students may participate in following years with the approval of the principal, athletic director.
- Students will complete a minimum of 80 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events. • Mandatory follow-up sessions of the student and parent with the school counselor. Reinstatement of the student into the sport or activity is contingent upon the student complying with recommendations made by the counselor or other approval by administration for reinstatement.
- Failure to comply with the recommendations after the third offense shall be considered as if the student committed a fourth offense.
- Submit to drug testing at any time during the remainder of the season at the student’s expense.

Fourth Offense:

- Full suspension from all extracurricular, co-curricular and district-sponsored programs from the remainder of the student’s high school career. Students and parents can petition the Principal and Athletic Director to be reinstated in school sponsored sports/activities.

Athletic/Activity Contest Suspension Chart

OSAA Athletic Contest Suspension Chart			
Sport	Total # of Cont		

Baseball	26	5	13
Basketball	24	5	12
Cross Country	12	2	6
Football	9	2	5
Soccer	14	3	7
Softball	26	5	13
Track and Field	12	2	6
Volleyball	18	4	9
Wrestling	14	3	7

Use or Possession of Tobacco

Should a student be found using or in possession of tobacco or paraphernalia, the consequences will be as follows.

First Offense:

- Suspension for the next 14 calendar days. This must include at least one contest if a sport. The student could be expected to participate in practice during the suspension.
- Students will complete a minimum of 20 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events.
- The student may be required to comply with additional recommendations from administration before being permitted to rejoin the athletic/activity program.

Second Offense:

- The student will be suspended from interscholastic competition/Activities according to the following formula:
 - Thirty (30) calendar days from the discovery date.
 - Suspension may carry from one activity/sport into the next.
 - Students will complete a minimum of 40 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events.
- The student may be required to comply with additional recommendations from administration before being permitted to rejoin the athletic/activity program.

Third Offense:

- Full suspension from all extracurricular, co-curricular and district-sponsored programs for one calendar school year. Students may participate in following years with the approval of the principal, athletic director, and the students.
- Students will complete a minimum of 80 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events.
- The student may be required to comply with additional recommendations from administration before being permitted to rejoin the athletic/activity program.

Fourth Offense:

- Full suspension from all extracurricular, co-curricular and district-sponsored programs from the remainder of the student's high school career. Students and parents can petition the Principal and Athletic Director to be reinstated in school sponsored sports/activities.

Student Drug Testing – JFCIA-AR
4-5

Use or Possession Illegal Drug/Alcohol in Activities/Clubs

Activities/clubs” are defined as any school recognized Student Club or Organization

First Offense

- The participant will be suspended for 50% of activity.
 - If that event is to be counted toward their grade, the instructor will provide an alternate assessment for the participant who is serving the suspension.
- Students will complete a minimum of 20 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events.
 - Mandatory meetings of the student and parent with the school counselor and a willingness to follow his/her recommendation will result in a reduction from 50% to 20% of the maximum • Submit to drug testing at any time during the remainder of the season at the student's expense.

Second Offense

- The participant will be suspended for 50% activity.
 - If that event is to be counted toward their grade, the instructor will provide an alternate assessment for the participant who is serving the suspension.

- Students will complete a minimum of 40 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events.
- Mandatory follow-up sessions of the student and parent with the school counselor. Reinstatement of the student into the sport or activity is contingent upon the student complying with recommendations made by the counselor or other approval by administration for reinstatement.
- Submit to drug testing at any time during the remainder of the season at the student's expense. • Failure to comply with the recommendations after the third offense shall be considered as if the student committed a third offense.

Third Offense

- Full suspension from all extracurricular, co-curricular and district-sponsored programs for a calendar year. Students may participate in following years with the approval of the principal, athletic director.
- Students will complete a minimum of 80 hours of community service, which will be set within reason by the Athletic Director, before participation in future activities/events.
- Mandatory follow-up sessions of the student and parent with the school counselor. Reinstatement of the student into the sport or activity is contingent upon the student complying with recommendations made by the counselor or other approval by administration for reinstatement.
- Failure to comply with the recommendations after the third offense shall be considered as if the student committed a fourth offense.
- Submit to drug testing at any time during the remainder of the season at the student's expense.

Fourth Offense:

- Full suspension from all extracurricular, co-curricular and district-sponsored programs from the remainder of the student's high school career. Students and parents can petition the Principal and Athletic Director to be reinstated in school sponsored sports/activities.

Brookings-Harbor School District 17C

Code: JHCC-AR
Adopted: 3/07/18
Revised/Readopted: 10/21/20

Communicable Diseases – Student

(Delete)

In accordance with state law, administrative rule, the local health authority and the *Communicable Disease Guidance*, the procedures established below will be followed.

1. “Restrictable diseases” are defined by rule and include but are not limited to COVID-19¹, chickenpox, diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis and infectious tuberculosis, and may include a communicable stage of hepatitis B infection if, in the opinion of the local health officer, the person poses an unusually high risk to others (e.g., a child that exhibits uncontrollable biting or spitting). Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by the local public health administrator, after determining that it poses a danger to the public’s health.
2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050.
3. “Reportable diseases” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

Restrictable Diseases

1. A student of the district will not attend a district school or facility while in a communicable stage of a restrictable disease, including a communicable stage of COVID-19², unless authorized to do so under Oregon law. When an administrator has reason to suspect any child has a restrictable disease, the administrator shall send the student home.
4. An administrator shall exclude a susceptible child from school if the administrator has reason to suspect that the student has been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public’s health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator will report the occurrence to the local health department.

¹ Added per OAR 333-019-1000(2).

² “Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.

5. An administrator shall exclude a student if the administrator has been notified by a local public health administrator or local public health officer that the student has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.
6. A student will be excluded in such instances until such time as the student or the parent or guardian of the student presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505-677.525, a nurse practitioner licensed under ORS 678.375-678.390, local health department nurse or school nurse stating that the student does not have or is not a carrier of any restrictable diseases.
7. The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting. A student may remain in an alternative educational setting until such time as a certificate from a physician, physician assistant, nurse practitioner, local health department nurse or school nurse states that the student does not have or is not a carrier of any restrictable disease, or until such time as a local public health administrator states that the disease is no longer communicable to others or that adequate precautions have been taken to minimize the risk of transmission. A restrictable disease exclusion for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea or vomiting may be removed by a school nurse or health care provider.
8. More stringent exclusion standards for students from school may be adopted by the local health department.
9. The district's emergency preparedness plan shall address the district's plan with respect to a declared public health emergency at the local or state level.

Reportable Diseases Notification

1. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by the Oregon Health Authority, Public Health Division and the local health department.
10. An administrator may seek confirmation and assistance from the local health officer to determine the appropriate district response when the administrator is notified that a student or an employee has been exposed to a restrictable disease that is also a reportable disease.
11. An administrator shall determine other persons who may be informed of a student's communicable disease when a legitimate educational interest exists or for health and safety reasons in accordance with law.

Education

1. The administrator or designee shall seek information from the district's school nurse or other appropriate health officials regarding the health needs/hazards of all students and the impact on the educational needs of a student diagnosed with a restrictable disease or exposed to a restrictable disease.
12. The administrator or designee shall, utilizing information obtained above, determine an educational program for such a student and implement the program in an appropriate (i.e., regular or alternative) setting.

13. The administrator or designee shall review the appropriateness of the educational program and the educational setting of each individual student with a restrictable disease.

Equipment and Training

1. The administrator or designee shall, on a case-by-case basis, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
14. The administrator or designee shall consult with the district's school nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
15. All district personnel will be instructed annually to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA).). (*See policy EBBAA*).

Brookings-Harbor School District 17C

Code: GBEB-AR
Revised/Reviewed: 3/07/18; 10/21/20
Orig. Code(s): GBEB-AR; JHCC-AR

Communicable Diseases – Staffin Schools

In accordance with state law, administrative rule, the local health authority and the *Communicable Disease Guidance*, the procedures established below will be followed.

1. “Restrictable diseases” are defined by rule¹ and include but are not limited to ~~COVID-19²~~, chickenpox, ~~diphtheria~~ diphtheria, hepatitis A, hepatitis E, measles, mumps, pertussis, rubella, Salmonella enterica serotype Typhi infection, scabies, Shiga-toxigenic Escherichia coli (STEC) infection, shigellosis and infectious tuberculosis, and may include a communicable stage of hepatitis B infection in a child who~~if~~, in the opinion of the local health officer, the person-poses an unusually high risk to ~~other children~~ others (e.g., ~~a child that~~ exhibits uncontrollable biting or spitting). Restrictable disease also includes any other communicable disease identified in an order issued by the Oregon Health Authority or the local public health officer as posing a danger to the public’s health. ~~A disease is considered to be a restrictable disease if it is listed in Oregon Administrative Rule (OAR) 333-019-0010, or it has been designated to be a restrictable disease by Board policy³ or by the local public health administrator after determining that it poses a danger to the public’s health.~~
2. “Susceptible” for a child means lacking documentation of immunization required under OAR 333-050-0050, or if immunization is not required, lacking evidence of immunity to the disease.
3. “Susceptible” for ~~an~~ a school employee means lacking evidence of immunity to the disease.
4. “Reportable diseases” means a disease or condition, the reporting of which enables a public health authority to take action to protect or to benefit the public health.

Restrictable Diseases

1. ~~An~~ A student or employee of the district will not attend school or work, respectively, at a district school or facility while in a communicable stage of a restrictable disease, ~~including a communicable stage of COVID-19⁴~~, unless authorized to do so under Oregon law. When an administrator has reason to suspect that a student or~~an~~ employee has a restrictable disease, the administrator shall send ~~them~~ the employee home.

¹ OAR 333-019-0010 lists restrictable diseases.

² ~~Added per OAR 333-019-1000(2).~~

³ ~~“OAR 333-019-0010(7) Nothing in these rules prohibits a school or children’s facility from adopting more stringent exclusion standards under ORS 433.284.”~~

⁴ ~~“Communicable stage of COVID-19” means having a positive presumptive or confirmed test of COVID-19.~~

2. An administrator shall exclude a susceptible student or an employee if the administrator has reason to suspect they have that an employee has been exposed to measles, mumps, rubella, diphtheria, pertussis, hepatitis A, or hepatitis B, unless the local health officer determines that exclusion is not necessary to protect the public's health. The administrator may request the local health officer to make a determination as allowed by law. If the disease is reportable, the administrator or designee may will report the occurrence to the local health department.
- ~~3. An administrator shall exclude an employee if the administrator has been notified by a local public health administrator or local public health officer that the employee has had a substantial exposure to an individual with COVID-19 and exclusion is deemed necessary by same.~~
4. An A student or employee will be excluded in such instances until such time as the student or employee, respectively, presents a certificate from a physician, a physician assistant licensed under Oregon Revised Statute (ORS) 677.505 - 677.525, a nurse practitioner licensed under ORS 678.375 - 678.390, local health department nurse or school nurse stating that the student or employee does not have or is not a carrier of any restrictable disease.
5. An exclusion An administrator may allow attendance of an employee restricted for chickenpox, scabies, staphylococcal skin infections, streptococcal infections, diarrhea or vomiting may be if the restriction has been removed by a school nurse or health care provider.
6. More stringent exclusion standards for students or employees from school or work may be adopted by the local health department.
- ~~7. The district's emergency plan shall address the district's plan with respect to a declared public health emergency at the local or state level.~~

Reportable Diseases Notification

1. All employees shall comply with all reporting measures adopted by the district and with all rules set forth by Oregon Health Authority, Public Health Division and the local health department.
2. An administrator may seek confirmation and assistance from the local health officer to determine the appropriate district response when the administrator is notified that an employee or a student has been exposed to a restrictable disease which that is also a reportable disease.
3. District staff with impaired immune responses, that are of childbearing age or some other medically fragile condition, should consult with a medical provider for additional guidance⁵.
4. An administrator shall determine other persons who may be informed of an employee's communicable disease, or that of a student's when a legitimate educational interest exists or for health and safety reasons, in accordance with law.

Equipment and Training

⁵ Refer to *Communicable Disease Guidance for Schools* published by the Oregon Health Authority and the Oregon Department of Education.

1. The administrator or designee shall, ~~on a case-by-case basis~~, determine what equipment and/or supplies are necessary in a particular classroom or other setting in order to prevent disease transmission.
2. The administrator or designee shall consult with the district's [school] nurse or other appropriate health officials to provide special training in the methods of protection from disease transmission.
3. All district personnel will be instructed annually to use the proper precautions pertaining to blood and body fluid exposure per the Occupational Safety and Health Administration (OSHA). ~~(See policy EBBAA).~~

Brookings-Harbor School District 17C

Code: **KG-AR**
Revised/Reviewed: 1/25/12; 4/15/15; 5/18/16
4/10/19, 2/19/25

Use of School Facilities

Facility Use Request's will be made electronically on the district website. The building administrator will determine the appropriateness of the event and approve room assignment and will electronically approve / disapprove the request.

After the administrator approves the request it will be forwarded to the superintendent with his/her approval or disapproval indicated. The request will be reviewed by the superintendent/designee for final approval and placement on the facility use calendar.

An Invoice will be issued for any district determined costs at the appropriate time and rate. The district recognizes the following groups for facility use:

1. Group I: Groups Granted Free Use of District Facilities

The following groups, organizations or activities will be granted free use of district facilities providing such use shall in no way interfere with or be detrimental to school functions. Such free use will be limited to those times when a district employee is on regularly scheduled duty. A charge will be made for the use of the facility when a district employee is required to be present or when extra heating, utility costs or cleanup are incurred beyond the normal operating hours.

- a. Parent club meetings and activities;
- b. After-school district sponsored activities;
- c. Boy Scouts;
- d. Girl Scouts;
- e. 4-H Clubs;
- f. Police Department activities;
- g. Fire Department activities;
- h. Wellness activities for district employees only;
- i. Fund raising activities for educational, athletic or fine art purposes benefiting district students;
- j. Educational meetings or conferences which benefit the district;
- k. Nonprofit youth sports*(proof on nonprofit status may be required);
- l. Other groups or organizations may be added at the district's discretion.

2. Group II: Groups Granted a Reduced Rate for use of District Facilities

The following groups, organizations or activities will be granted a reduced rate for use of district facilities;

- a. Adult athletics;
- b. Adult recreation classes;
- c. Schools other than those in the district (for nonprofit activities);
- d. Youth sports (Otherwise not defined above)
- e. Other groups or organizations may be added at the district's discretion.

*Facility fee may be imposed where there is an admission fee for an event

3. Group III: Groups Expected to Pay Regular Rate for use of District Facilities

The following groups, organizations or activities will be expected to pay regular rate, as prescribed by the district's fee schedule.

- a. Political organizations;
- b. Commercial organizations;
- c. Religious organizations;
- d. Professional organizations;
- e. Fraternal organizations;
- f. Social groups;
- g. Recreational groups not identified as a group granted a reduced rate;
- h. Fund raising activities where the net proceeds are identified and retained for the direct benefit of the patron;
- i. Schools other than those in the district for profit-making activities;
- j. Other groups or organizations may be added at the district's discretion.

All groups shall assume all liability for damage to buildings, contents and/or grounds, and agree to indemnify and hold Brookings-Harbor School District 17C harmless from any responsibility for said liability. The district reserves the right to require a certificate of insurance in the amount of \$1,000,000 from any group with district identified as additional insured.

The superintendent or his/her designee may enter into no charge agreements with other public agencies or educationally related professional groups usage of district facilities when it is deemed in the best interest of staff or students.

Approval for use of district facilities shall not be considered an endorsement of a group or organization, or the views and purposes they represent.

The superintendent or designee may deny use of a facility when it is deemed not in the best interest of the district.

Use of district facilities by individuals or groups from outside the Curry County area shall be subject to advance deposits per rate schedule.

Use of tobacco products or alcoholic beverages is not permitted on school property.

The facilities rental fee will be reviewed and updated periodically by the superintendent or his/her designee.

Facility Usage Fee

Facility	Group I	Group II	Group III
Notes: see below	1,2,3	1,2,3	1,2,3,4
Classrooms	No Fee	\$5/hr	\$20/hr
Football Field (per day)	No Fee	\$400	\$400
Baseball/Softball Fields (per day)	No Fee	\$200	\$200
High School			
Commons/ Gym/ Cafeteria/Gibney	No Fee	\$10/hr	\$25/hr
Library/ Other Specialized areas	No Fee	\$5/hr	\$12.50/hr
Azalea Middle School			
Commons/ Gym/ Cafeteria	No Fee	\$10/hr	\$25/hr
Library/ Other Specialized areas	No Fee	\$5/hr	\$12.50/hr
Kalmiopsis Elementary School			
Commons/ Gym/ Cafeteria	No Fee	\$10/hr	\$25/hr
Library/ Other Specialized areas	No Fee	\$5/hr	\$12.50/hr
Custodial Fee as necessary	\$40.00/hr	\$40.00/hr	\$40.00/hr

Final rate to be charged at the discretion of the District Office if activities are deemed to warrant adjusting

Note Explanation

Note 1 - Clean-up or maintenance fee may be added to the charge.

Note 2 - \$5 Late fee will be charged to all invoices older than 60 days, thereafter 30 days.

Note 3 - Facilities billed by the hour will be billed a maximum of 8 hours per day.

Note 4 - BHSD to receive 5% of proceeds when collecting an admission fee.

Tristin Harkins

Kelly Whitley

February 2025 Board Report: High School

Goal 1: BHHS Students will improve in the areas of self-efficacy and sense of belonging from the fall to the spring using the Panorama social-emotional screener.

Our Valentine's Spirit Week is currently underway. The spirit days are: Hearts Galore, Twin Day, White Out, Love Your Team, and Red and Pink. The advisory classes are having a door decoration competition. The music department has Valentunes that they will sing to people. The Coffee Cave is promoting Coffeograms and leadership students are selling Candygrams. We will have an assembly on Valentine's Day with a number of games that students will have a chance to participate in. We are currently recruiting for Link Crew for next school year. Our Link Crew participants, staff and students, have done an amazing job working with the freshmen and ensuring that they are tied into the school and have someone within the school that they can go to. We have sent one staff member that recently went to training to become a Link Crew coordinator, and we have another staff member scheduled to be trained in March. We want to ensure that we can keep and continue to build upon the program in the years to come.

Goal 2: BHHS students will achieve a median student growth percentile of level 4 in ELA and Mathematics as demonstrated by performance on the OSAS.

Constructing Meaning trainers came on site and were able to train two cohorts of staff in the Constructing Meaning process. Constructing Meaning focuses on improving EL students' literacy, but it differentiates in ways that support all students. Staff had the opportunity to learn classroom engagement strategies and literacy integration that applied directly to their content areas. One cohort began in August and was able to complete the entirety of the training and the other cohort began the first day of the process. The second cohort will have the opportunity to complete their training in June. We've also started the process to send staff to become building level Constructing Meaning trainers so that they can give refresher courses and support current and new staff next year.

The first semester recently came to an end. After grades were completed, we had 159 students make the honor roll. There were 50 freshmen, 31 sophomores, 38 juniors, and 40 seniors that earned the grades and made the cut. We are currently coordinating a trip to the movie theater for those students that were able to make it.

At the end of first semester, our freshmen on track rate is 93.6%. There were 7 out of 109 freshmen that were not able to earn the grades to stay on track. There were another 4 students that were close, but were able to earn enough credits to stay in good standing. The abovementioned students will be monitored and supported to ensure that they can stay on track and get back on track through summer school.

Goal 3: BHHS students will become regular attenders at a 90% rate.

This month we've started an attendance competition to help improve the rate of tardiness at the high school. There are two simultaneous competitions taking place. The first is between the grade levels to see which grade level can receive the least amount of tardy marks. The second is taking place within advisory classes to see who can either have the most improvement attendance or have perfect attendance. Each grade level was surveyed to see what would most appeal to them. The freshmen want food as a prize, the sophomores want to be able to leave campus for lunch, and the juniors and seniors want to be able to have an extended lunch. At this point, the sophomores are in the lead with 18 tardy marks. School administration and counselors are meeting with students that have excessive absences and tardy marks to ensure that they are able to make it to school on time and get the instruction that they need.



Azalea Middle School
Brookings, OR 97415
541-469-7427
Vickie Nigh, Principal
Matthew Bennett, Vice Principal

February 2025 BOARD REPORT

Student Attendance:

Student attendance for the month of January:

6th grade 94.09%	Last February= 90.70%
7th grade 89.70%	Last February= 90.53%
8th grade 91.91%	Last February= 91.39%
Overall 91.90%	Last February= 90.87%

Attendance is slightly higher by 1.03%

Discipline Data:

Total Referrals-January 2025= **93**, by 50 students equals out to 5.47 per day as an average

Total Referrals-January 2024=**118**, by 53 students equals out to 6.94 per day as an average

For the month of January as compared to the 23-24 school year in January, **we are down 25 referrals**

Year to date referrals comparison totals for the school year:

Date range 8/26/24-1/31/25=**413** referrals by 112 students

Date range 9/1/23-1/31/24=**673** referrals by 138 students

For the 24-25 school year so far we are **down 260 referrals** as compared to the same time for the 23-24 school year.

On February 6th, Azalea Middle School along with parents/guardians and community members celebrated those students that have honors, high honors, and exceptional honors. We are happy to announce that these students have demonstrated a hard work ethic and Bruin Pride. We handed out 108 certificates to students across all three grade levels. Participation from parents/guardians and community has increased so much that I have had to have a couple 6th grade classes sit on the floor due to lack of room in the bleachers.

Our Social Studies Department hosted a "Night at the Museum". Our social studies teachers provided the opportunity for students to complete reports and projects that were displayed in our cafeteria for our parents/guardians and community members to view. All three grade levels participated and almost every student completed a project that was displayed in our cafeteria on January 22nd. We had an amazing turn out to help us celebrate the students' success.

Azalea Middle School's student leadership sponsored the Doernbecher's Penny drive again this year. All cohort classes had a jar and participated for any students to bring in spare change. The top cohort for each grade level that raised the most money received a prize. Last year we raised about \$300.00, this year we tripled that amount and raised a little over \$1000.00.

February is Black History month, students participated by making posters to help celebrate people of color, these have been put up throughout the school. Additionally, we are celebrating kindness week, students have created displays, posters and can recognize other students for acts of kindness.

Kalmiopsis Elementary

February Board Report
Kalmiopsis Elementary School

BHSD Board Statement: Student success is GRIT: the ability to develop curiosity, persevere, have a greater purpose, advocate for oneself, and continually nurture a growth mindset.

BHSD District Goal is to improve student achievement.

Kalmiopsis School Improvement Goal-**Improving ELA/Math Scores**

After-school Tutoring:

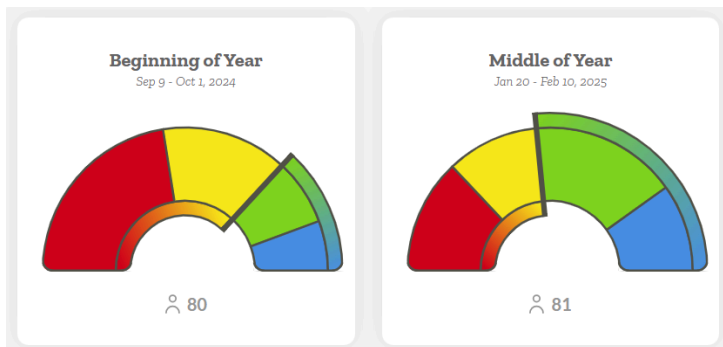
Tutoring has begun after school for students who qualify for services. Students are highly engaged in learning reading skills while also building relationships with staff members who incorporate games into learning.

Reading:

All grade levels met with reading lab staff to review student reading progress and modify groups where needed. Students who were meeting grade level reading levels were moved out of the reading lab and removed from progress monitoring. Students who continue to struggle were added to groups.

New Dibels Testing Results:

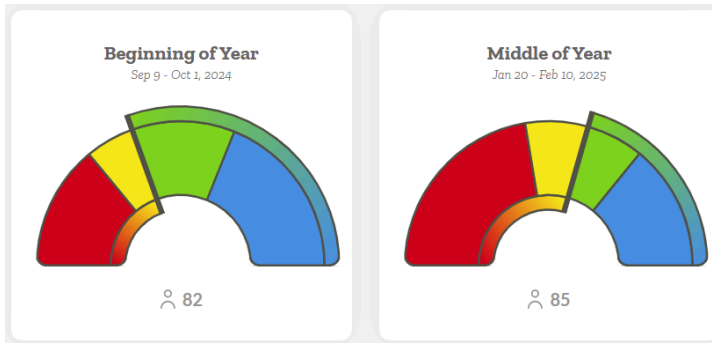
K



26% on grade level beginning of year

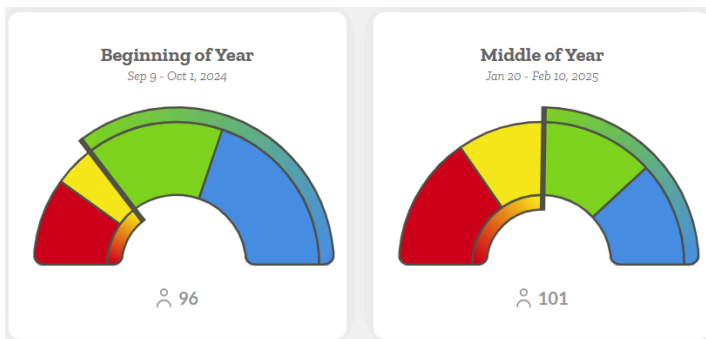
53% on grade level middle of year

1st



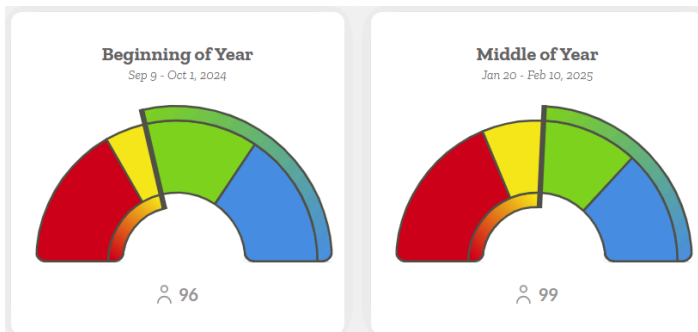
61% on grade level beginning of year
41% on grade level middle of year

2nd



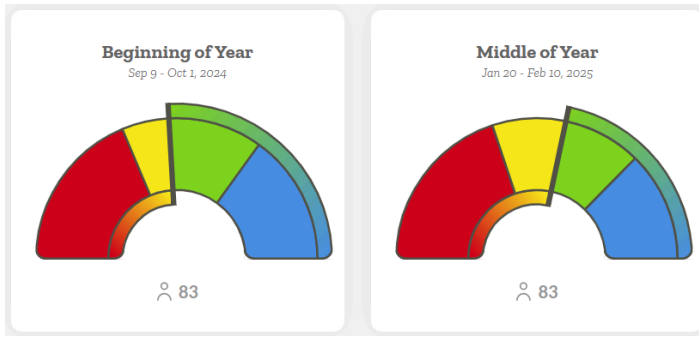
71% on grade level beginning of year
50% on grade level middle of year

3rd



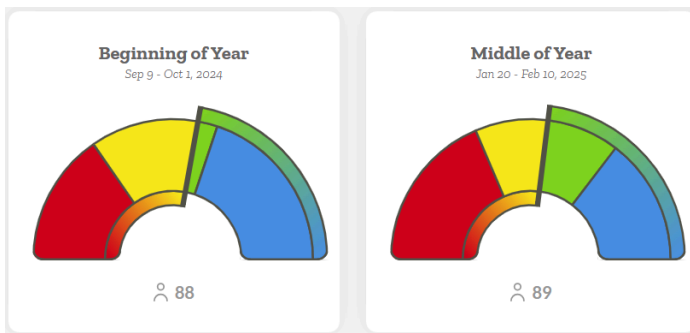
57% on grade level beginning of year
48% on grade level middle of year

4th



52% on grade level beginning of year
 43% on grade level middle of year

5th

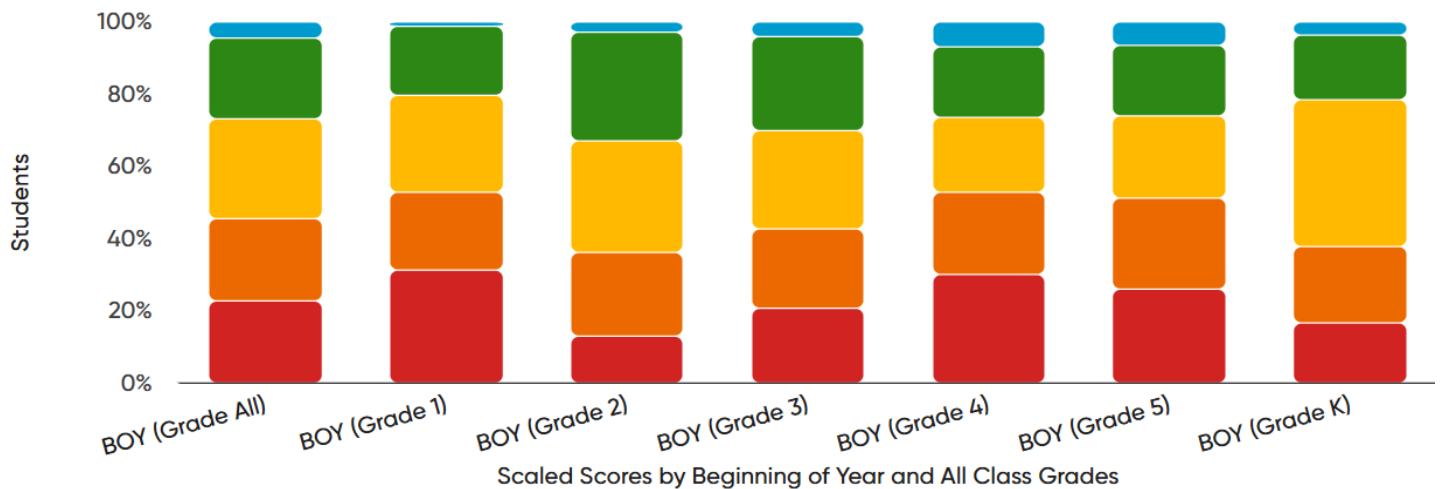


45% on grade level beginning of year
 46% on grade level middle of year

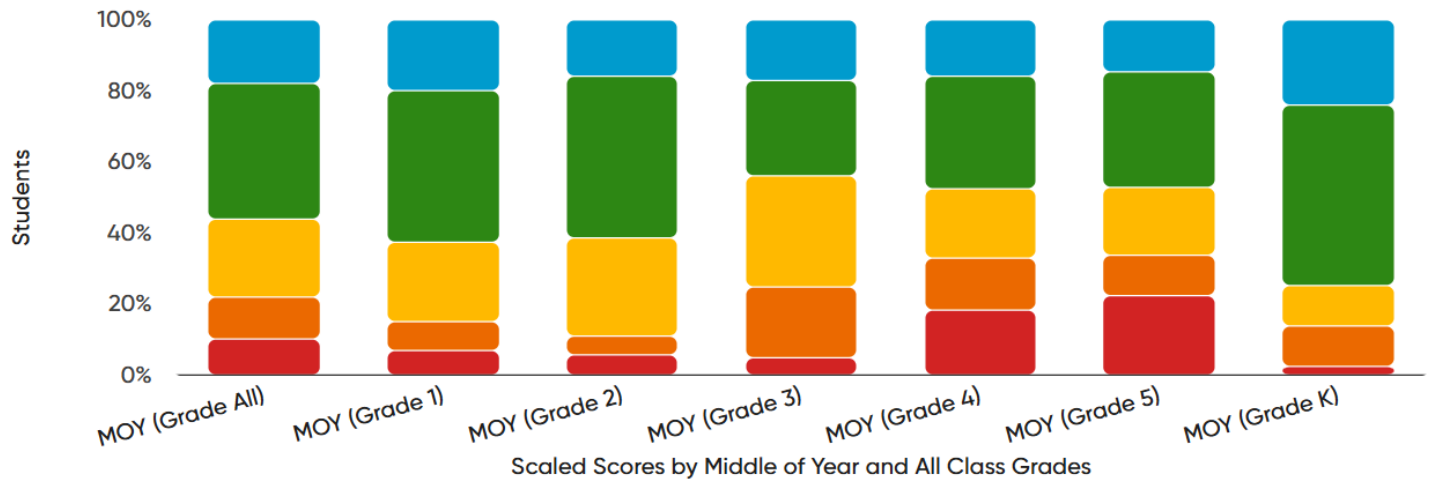
Math:

Teachers are still learning how to implement our new curriculum (HMH) and they are working together to find ways to make the curriculum more accessible to all students.

Beginning of the year



Middle of the year



Beginning of year (number of students)

Grade Level	Approaching	On Level
K	62	17
1	70	17
2	67	33
3	67	29
4	64	23
5	68	24

Middle of year (number of students)

Grade Level	Approaching	On Level
K	20	59
1	32	54
2	39	62
3	56	44
4	43	39
5	47	42

What's working and/or not working:

1. Reading

a. Working:

- i. Students are receiving services in the reading lab and groups have been made based on the most recent data
- ii. Students have been moved as necessary according to the most recent data
- iii. New interventions are being used to meet students to help them improve

b. Not working:

- i. Biggest trend we have identified is that students who continue to be in the red for reading have little to no support at home with reading. They continue to struggle despite many resources being provided at school.
- ii. **With middle of the year data, we are seeing almost all students making growth. The problem is that they are not growing fast enough to meet the bar that is raised every time they take the test. They are receiving as many services as possible, but we are seeing less and less parent involvement at home and students are not improving as quickly.**

2. Math

a. Working:

- i. Students who have a solid foundation of math facts and basic skills from a young age do well with this curriculum.
- ii. Teachers have a good understanding of the math curriculum and have shown each other some tips and tricks to help students better understand the math. We are also having teachers look at what is important in the curriculum and what is redundant, so they have an opportunity to teach more varied skills.

b. Not working:

- i. **Similar to reading, students who do math practice at home with parents have a higher chance of doing well in math in school.**

Next Steps:

1. Reading

- a. We will monitor groups in the reading lab as well as students in red through progress monitoring to continually check their progress
- b. We progress monitor (regularly check) struggling students to look for trends and try to provide them with more support**

2. Math

- a. We are in year two of our new curriculum, and we hope to see improvement in math scores as teachers continue to grow in their knowledge of the program's strengths and weaknesses.
- b.**

BHSD Board Statement: Student success is GRIT: the ability to develop curiosity, persevere, have a greater purpose, advocate for oneself, and continually nurture a growth mindset.

BHSD District Goal is to improve student social and emotional learning

Kalmiopsis School Improvement Goal- **K-12 students' growth mindset and self-efficacy will grow by 2% using the Panorama student-emotional learning screener by June of each year and 8% overall by 2026.**

New Programs:

Data Points or Activities:

1. Golden Awards
2. I noticed tickets - **we modified these to increase use**
3. Attendance Challenge
4. Joke Box
5. Attendance reward and post
6. Assemblies

What's working and/or not working:

We will continue with 1-6 above this year to recognize and show off positive behavior. We do assemblies to show off the amazing things the kids are doing and we recognize our model students as often as possible. We have continued with an Attendance Incentive and we post weekly attendance by classroom in the breezeway. Students have 12 days in their buckets to use. If they have not been out for more than 12 days of school they will attend the end of the year party with bounce houses and a BBQ on the back field. Attendance needs to be 93% for each student. All absences count as a day from school for whatever reason is a day absent.

We are supplementing the Belong (Sound Discipline) curriculum with Second Step curriculum for K-5. Teachers have found some cool new SEL lessons and they are working on those skills specifically based on student needs.

Next Steps:

We will continue our activities and classrooms will be praised and rewarded for maintaining 93% attendance. We are awarding extra recess and fun activities for these classes. Students are able to recognize each other in classes by providing each other compliments during class meetings. **(continuing this)**

BHSD Board Statement: Recruiting, developing, and retaining high-quality staff is vital for student success. Fostering a culture of support with opportunities for growth and development empowers outstanding staff.

BHSD District's goal is to recruit and retain highly qualified employees.

Kalmiopsis Elementary School Improvement Goal: Provide ongoing professional development to staff.

Data Points:

1. Positive Discipline
2. PLC
3. HMH - math instruction

What's working and/or not working:

1. We continue our work building wide with Positive Discipline/Sound Discipline
 - Meetings: Tier 3 (as needed); Data; Classified Support - once per quarter
2. Grade level teams are already working through cycles for PLC. Grade levels are working on skills with students and checking regularly for progress. This has been **extremely** effective in dealing with Tier 1 behaviors and issues.
3. **Teachers have been working together to improve their instructional practices with our new HMH curriculum, and have shared with each other how they intend**
4. **McGraw (ELA): We will have one of our teachers share how to do the online assessments - which model the state test - hoping this will increase scores on the state test.**

Next Steps:

1. Continue our work with sound discipline
2. Following the PLC calendar to keep everyone on track
3. Continuing to bring in the community for our engagement nights to get information out to families - working with PTO
 - a. We are doing a math night in April
 - b. We are planning a possible jog-a-thon in the spring as a fundraiser

We appreciate your continued support as we serve our students and families.

Thank you,
Carol Leonard, Principal
Nick Chapman, Assistant Principal



Department of Special Programs
Lynn Schiermeyer, Director of Special Programs

Brookings Harbor School District
629 Easy St. Brookings, OR 97415

Phone 541-412-1488

Fax 541-469-6599

www.brookings.k12.or.us

February 11, 2025

During the 2024-2025 school year, Oregon Department of Education's Office of Student Enhancement (Special Education), sent a survey to our parents asking about the quality and their satisfaction with Brookings-Harbor Special Education programs. Of the two hundred families who were surveyed, nine responded. While the sample is 4.5% of our population their responses are still important for us to learn from.

94% agree that:

- Their special education rights were explained to them
- Their input was sought and used during the eligibility meeting
- They received timely notice of meetings

84% agree that:

- Their input on strengths and weaknesses of their student was heard/noted
- They received periodic reports on the progress of their student's goals

73% agree that:

- Their student is being educated in the least restrictive environment (with general education peers to the maximum extent possible)

57% agree that:

- Their student is receiving all IEP (Individual Education Plan) services
- The IEP reflects plans for Post School Outcomes (life after high school)

These results have helped guide professional development for special education teachers and instructional assistants.

Sincerely,

Lynn Schiermeyer
Director of Special Programs



Brookings-Harbor School District

629 Easy Street
Brookings, OR 97415
541 469-7443
Fax 541 469-6599
www.brookings.k12.or.us

Athletics & Activities

February 2025 Board Report

Despite the beautiful weather in January, it is still winter. Which means lots of indoor activities going on. Some are in the final stages of their seasons and ramping up for playoff/ state runs.

High school basketball is in the final week and a half of the season. The boys are looking stronger each game and have a great chance to win two or three out of their last 4 games. This group continues to grind each night and show resilience is their stronger attribute. The girls program is on track to make the playoffs with potential for a home game with a strong finish. This will all be decided on the night of the 22nd, so be sure to check OSAA for that bracket. Basketball will also be hosting cancer awareness night on 2/14 and senior night on 2/22.

Wrestling will be headed to districts this week and next. Girls will go to Cottage Grove while the boys will compete in Coquille. The state tournament will be at the end of the month at the esteemed Coliseum in Portland, one of the best events OSAA puts on.

Drama will be performing "Crossing Over" the next two weeks as well. With performances scheduled for Friday and Saturday for back to back weeks, starting February 21st. Be sure to come support this hard working group.

Azalea is in the last two weeks of girls basketball season as well. They will be traveling to Marshfield this Saturday to play in the annual Marshfield Tourney. Last night's game was truly one for the books, with the 8th grade playing into triple overtime and winning by 10. Their final home game of the season will be February 26th.

Stay tuned for more information regarding post season outcomes and spring sports prep in next months report.

GO BRUINS!

Keith Wallin, Athletics & Activities Director

Transportation Department

750 Fern Avenue
Brookings, OR 97415
541-469-2666
Fax 541-469-2098

To: Brookings Harbor Schools 17C School Board
Re: Transportation Board Report February 2025

The Transportation department had 25 trips scheduled for the month of February.

One of our new buses, Bus 81, has been towed to Western Bus in Boring Oregon for some warranty repair work. I am currently talking to a separate bus carrier, getting information about a different make of bus for any future plans. We have had Bluebird buses for years but are experiencing a lot of problems with the new buses we have purchased in the past 5 years and it is starting to cost the district money by having to take them to Boring Oregon for warranty repairs.

With the winter storms we've had thus far, we only had to alter one route due to snow/ice. All other routes have been unaffected.



BROOKINGS-HARBOR
"Every Student Can Succeed"

Respectfully,

Michael Knight
Director of Transportation



Technology Department

629 Easy Street (Mailing)

580 Fern Ave (Physical)

Brookings, OR 97415

541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

February 2025 Board Report

During the month of January, the IT department received 152 new tickets and closed 145 open tickets. So far in February we have received 58 new tickets.

We have posted the ERate RFPs for both our network connectivity services and any network equipment we will be purchasing in this final year of the current funding cycle of the ERate program. In addition, we are working on determining what other hardware purchases we will need to make, over the next year or two, to replace other outdated technology related equipment.

We were notified the middle of January that we had not been selected to participate in the new Cyber Security Pilot program. In the notification we learned there were only 3 districts in the entire state of Oregon that were selected for the program. Despite this disappointing news, we are continuing to move forward learning all we can about how to protect our systems and being proactive in implementing the necessary software, policies and processes that will minimize any vulnerabilities and better fortify our district network. The importance of this work was further emphasized when on January 7th we were notified by PowerSchool, our Student Information System vendor, about a cybersecurity incident they experienced where some of their servers were infiltrated through a compromised user account. We were also informed that unfortunately some student and staff information from our District had been affected by this incident. PowerSchool has engaged Experian to provide complementary identity protection and credit monitoring services for all those individuals in our district that might have had information exposed. We are continuing to work with PowerSchool and our cyber security insurance carrier to provide information about the incident to parents, students and staff and minimize any impact this incident might have on those individuals within our district.

Sincerely,

Bruce Raleigh

Director of Technology



Maintenance Department

750 Fern Avenue
Brookings, OR 97415

541 469-7131

Fax 541 469-6599

www.brookings.k12.or.us

To: Brookings Harbor 17C School Board

Re: Maintenance Report February 13, 2025

Getting the grounds and track ready for spring sports.

Starting to look at summer projects and getting quotes.

Risk management visited. One of the things noted was that some of the mats on the Kalmiopsis playground need to be repaired or replaced. We have received the new mats and will be replacing them when the weather warms up and dries out.

With the rainy weather, we have had some leaks pop up. We are in the process of fixing them.

The bleacher motor for Kalmiopsis has been repaired and shipped back to us.

We have had some older HVAC systems that have been repaired and some are still in need of repair.

The security position has been filled. Welcome Joan Ryan!

Jess Beaman

Maintenance Director

Brookings-Harbor School District 17C



Brookings-Harbor School District

629 Easy St.

Brookings, OR 97415

541 469-7443

Fax 541 469-6599

www.brookings.k12.or.us

District Communications February 2025

Strengthening Our Schools: Sharing Facility Needs and Funding Efforts

Brookings-Harbor School District has been engaged in a long-term effort to assess and address facility needs to ensure safe, modern learning environments for students. Throughout 2024, the district conducted a comprehensive review of its buildings and infrastructure through a facilities committee composed of board members, staff, and a community representative. This work, in partnership with firms HMK and Soderstrom Architects, identified critical maintenance priorities, long-range improvement opportunities, estimated costs, and helped the district lay the groundwork to pursue future funding options to support its educational mission.

At present, the district is pursuing opportunities for a multi-source funding strategy, including an application for a seismic safety grant from Business Oregon, potential Oregon School Capital Improvement Matching (OSCIM) grant, and a possible bond measure proposal for a ballot as soon as November 2025. This is in addition to careful budget stewardship with the anticipation of limited state school fund monies due to declining enrollment, and rising PERS costs.

From a communications standpoint, I aim to highlight that the district has been a responsible steward of its facilities, but provide accurate information about current building and safety needs, as well the priorities for the long range plan of the district that have been crafted by the stakeholders. Communications efforts will focus on sharing positive stories of students and educators while also ensuring the public is well-informed about facility needs, safety considerations, and the cost of improvements.

1. Showcasing Student and Educator Excellence

- Highlighting the impact of high-quality facilities on student learning and achievement.
- Example: Demonstrating how improved facilities can better support Career and Technical Education (CTE), performing arts, and other programs.

2. Providing Clear and Accessible Facility Information

- Publishing fact sheets and facility reports that outline the state of current buildings, previous maintenance efforts, and the cost of necessary upgrades.
- Updating the district website with planning documents, timelines, and frequently asked questions.

3. Engaging the Community in the Planning Process

- Continuing to work with the long range planning committee and proposing additional Community Advisory/Oversight Committee through building years.
- Hosting informational meetings and listening sessions to provide opportunities for feedback and discussion.
- Encouraging open communication with families, local businesses, and stakeholders to ensure broad community understanding.

Proposed timeline:

- Spring 2025:
 - Publish initial fact sheets and informational materials summarizing facility needs and funding options.
 - Launch an updated district webpage with facility reports and frequently asked questions.
 - Begin targeted outreach to key community groups.
- Summer 2025:
 - Host public listening sessions to provide updates and gather input.
 - Distribute community newsletters and digital content highlighting student success stories and facility improvement needs.
- Early Fall 2025:
 - Continue public engagement efforts, ensuring that the community has the necessary information about funding options and long-term planning.

The coming months will focus on public information efforts, with opportunities for community input and engagement. This approach will help ensure that all stakeholders have the necessary details to make informed decisions about the district's future.

Nancy Raskauskas-Coons, Communications Coordinator

Stay Connected: Brookings-Harbor School District: Web: brookings.k12.or.us/; Social: facebook.com/BHSD17C/

BROOKINGS HARBOR SCHOOL DISTRICT 17C
Revenue and Expenditure Summary/Projection (Unaudited)

January 31, 2025

	1st Quarter Actual	1st Quarter % of Budget	Last Year % of Budget	2nd Quarter Actual	2nd Quarter % of Budget	Last Year % of Budget	Actual January	Projected February	Projected March	3rd Quarter Projected	3rd Quarter % of Budget	Last Year % of Budget	4th Quarter Projected YTD	4th Quarter as % of Budget	Last Year % of Budget	4th Quarter Projected YTD	YTD Total	2024-2025 Budget	Projected YTD as % of Budget
REVENUES																			
*Property Taxes	0	0.0%	3.4%	6,315,696	87.6%	96.7%	203,212	60,000	165,000	428,212	93.6%	101.94%	290,000	97.6%	105.90%	290,000	7,033,908	7,206,081	97.6%
Other Local	111,182	21.8%	34.2%	139,237	49.1%	85.8%	38,978	30,000	65,000	133,978	75.4%	131.00%	125,000	100.0%	168.24%	125,000	509,396	509,500	100.0%
*Intermediate Sources (Cnty Sch Fund)	142,793	98.5%	95.8%	0	98.5%	95.8%	0	0	0	0	98.5%	95.84%	0	98.5%	95.84%	0	142,793	145,000	98.5%
ESD Flow-Thru	0	0.0%	0.0%	0	0.0%	0.0%	8,683	0	0	0	0.0%	0.00%	0	100.0%	83.74%	500,000	500,000	500,000	100.0%
*State School Fund	3,054,608	33.3%	35.0%	2,290,269	58.2%	61.3%	763,423	763,423	763,423	2,290,269	83.2%	87.49%	1,363,423	98.1%	102.20%	1,363,423	8,998,569	9,176,897	98.1%
*State Srcs (St Timber, Common Sch Fund)	0	0.0%	0.0%	0	0.0%	0.0%	0	92,033	0	92,033	51.7%	47.63%	88,958	101.7%	95.26%	88,958	180,991	177,915	101.7%
Federal Forest fees	0	0.0%	0.0%	0	0.0%	0.0%	0	0	0	0	0.0%	0.00%	265,000	100.0%	105.41%	265,000	265,000	265,000	100.0%
Sale of Fixed Assets	4,940	32.9%	0.0%	3,550	56.6%	0.0%	0	0	0	0	56.6%	0.00%	15,000	156.6%	100.00%	15,000	23,490	15,000	156.6%
Beginning fund balance	3,700,000	100.0%	118.9%	0	100.0%	118.9%	0	0	0	0	100.0%	118.86%	0	100.0%	118.86%	0	3,700,000	3,700,000	100.0%
Total Period Revenues	7,013,523			8,748,752			1,014,295	945,456	993,423	2,953,174			2,647,381			2,647,381	21,354,148		
Cumulative Revenues	7,013,523	32.3%	31.7%	15,762,275	72.7%	75.0%	16,776,571	17,722,027	18,715,450	18,715,450	86.3%	90.1%	21,362,830	98.5%	100.8%	21,362,830	21,354,148	21,695,393	98.4%
*Offset State Revenue Formula																			

EXPENDITURES by Object

Salaries	1,259,910	13.5%	13.46%	2,338,118	38.6%	38.17%	767,194	810,000	810,000	2,387,194	64.3%	62.34%	3,192,465	98.5%	95.92%	3,192,465	9,177,687	9,314,513	98.5%
Employee Benefits	682,621	12.1%	11.44%	1,342,098	35.8%	34.06%	446,557	465,000	465,000	1,376,557	60.2%	56.63%	2,166,899	98.6%	90.43%	2,166,899	5,568,175	5,650,091	98.6%
Purchased Services	243,882	15.3%	15.35%	368,532	38.3%	44.92%	153,430	140,000	140,000	433,430	65.4%	78.41%	460,000	94.2%	113.91%	460,000	1,505,844	1,598,210	94.2%
Supplies/Materials	100,710	11.5%	22.89%	205,895	34.9%	46.61%	26,655	80,000	80,000	186,655	56.2%	64.72%	310,000	91.5%	143.56%	310,000	803,260	877,500	91.5%
Other Objects	391,190	92.7%	103.62%	5,187	93.9%	105.12%	1,117	3,000	3,000	7,117	95.6%	108.02%	23,848	101.3%	119.06%	23,848	427,342	421,958	101.3%
Transfers	1,131,000	100.0%	100.00%	0	100.0%	100.00%	0	0	0	0	100.0%	100.00%	0	100.0%	100.00%	0	1,131,000	1,131,000	100.0%
Contingency & Reserves	0	0.0%	0.00%	0	0.0%	0.00%	0	0	0	0	0.0%	0.00%	2,702,121	100.0%	100.00%	2,702,121	2,702,121	2,702,121	100.0%
Total Period Expenditures	3,809,314			4,259,829			1,394,953	1,498,000	1,498,000	4,390,953	57.4%	54.9%	8,855,333	98.2%	93.2%	8,855,333	21,315,429	21,695,393	98.2%
Cumulative Expenditures	3,809,314	17.6%	11.8%	8,069,143	37.2%	36.5%	9,464,096	10,962,096	12,460,096	12,460,096			21,315,429			21,315,429			
Month-end Fund Balance	3,204,209			7,693,132			7,312,475	6,759,931	6,255,354	6,255,354			47,401			47,401	38,719	0	

Informational only:

EXPENDITURES by Function

Instruction	752,086	8.3%	8.20%	2,185,789	32.3%	32.48%	738,123	793,000	793,000	2,324,123	57.9%	56.21%	3,772,589	99.4%	97.63%	3,772,589	9,034,587	9,092,554	99.4%
Supporting Services	1,926,228	22.0%	23.36%	2,074,036	45.6%	46.76%	656,830	700,000	700,000	2,056,830	69.1%	70.40%	2,313,542	95.4%	99.88%	2,313,542	8,370,636	8,769,718	95.4%
Other Uses	1,131,000	100.0%	100.00%	0	100.0%	100.00%	0	0	0	0	100.0%	100.00%	0	100.0%	100.00%	0	1,131,000	1,131,000	100.0%
Contingency & Reserves	0	0.0%	0.00%	0	0.0%	0.00%	0	0	0	0	0.0%	0.00%	2,702,121	100.0%	100.00%	2,702,121	2,702,121	2,702,121	100.0%
Total Period Expenditures	3,809,314	17.6%	11.8%	4,259,826	37.2%	36.5%	1,394,953	1,493,000	1,493,000	4,380,952	57.4%	54.9%	8,788,251	97.9%	93.2%	8,788,252	21,238,342	21,695,393	97.9%

Brookings-Harbor School District

Enrollment Comparison 2024-2025 /2023-2024/2022-2023

Current as of February 12, 2025

	September			October			November			December			January			February			March			April			May			June			
Grade	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2025	2024	2023	2025	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022
K	80	87	104	81	88	103	81	89	107	80	88	106	81	87	109	81	88	108	87	107	100	83	109	99	83	109	100	83	108	108	99
1	86	101	106	87	101	106	86	102	106	87	103	103	86	103	102	86	103	100	103	101	98	102	101	96	100	100	95	98	101	94	
2	103	92	100	100	92	100	100	91	100	100	91	98	103	92	95	102	92	97	93	97	95	94	95	94	95	95	92	94	98	91	
3	98	89	97	96	89	97	97	92	98	97	90	98	98	91	97	100	89	91	89	91	87	88	92	90	87	92	88	86	93	86	
4	88	89	86	87	90	86	87	89	86	85	86	86	84	87	85	85	87	84	86	88	111	88	85	115	87	84	116	86	84	114	
5	94	86	122	94	86	123	93	86	124	95	85	125	94	85	126	91	85	126	84	126	91	83	127	92	83	126	93	84	125	91	
	549	544	615	545	546	615	544	549	621	544	543	616	546	545	614	545	544	606	542	610	582	538	609	586	535	606	584	531	609	575	
6	91	126	94	91	124	93	89	125	94	88	125	94	88	124	96	88	124	93	122	97	136	122	96	136	122	96	135	121	95	133	
7	133	94	140	133	94	139	128	92	139	127	90	135	127	89	134	127	88	132	85	133	101	85	132	103	84	132	104	83	128	103	
8	87	129	110	84	128	110	83	127	105	81	121	106	84	119	109	82	117	107	117	109	112	120	108	111	120	108	111	117	108	108	
	311	349	344	308	346	342	300	344	338	296	336	335	299	332	339	297	329	332	324	339	349	327	336	350	326	336	350	321	331	344	
9	123	112	121	123	112	121	122	112	121	119	112	120	117	109	120	109	119	104	118	113	102	116	116	101	113	114	100	110	111		
10	102	116	116	102	116	114	101	119	114	101	117	113	97	118	110	91	115	109	115	108	118	115	108	117	113	105	114	111	102	112	
11	108	106	111	108	107	111	105	105	111	105	103	110	102	105	107	100	103	105	101	107	100	100	104	99	99	106	97	96	103	98	
12	106	113	107	101	116	102	103	115	101	103	115	101	100	112	98	95	107	99	107	98	123	107	97	123	109	97	122	108	95	121	
	439	447	455	434	451	448	431	451	447	428	447	444	416	444	435	395	434	432	427	431	454	424	425	455	422	421	447	415	410	442	
Total	1299	1340	1414	1287	1343	1405	1275	1344	1406	1268	1326	1395	1261	1321	1388	1237	1307	1370	1293	1380	1385	1289	1370	1391	1283	1363	1381	1267	1350	1361	



BROOKINGS-HARBOR SCHOOL DISTRICT 17C 2025-2026 BUDGET CALENDAR

January 15, 2025	Regular School Board Meeting First Reading of 2025-2026 Budget Calendar
February 19, 2025	Regular School Board Meeting Approve 2025-2026 Budget Calendar
March 19, 2025	Regular School Board Meeting
April 16, 2025	Workshop for Training &/or Open Forum 2025-2026 Budget
April 16, 2025	Regular School Board Meeting
May 7, 2025	First <u>Publication of Notice</u> of Budget Committee Meeting
May 14, 2025	Second <u>Publication of Notice</u> on website of Budget Committee Meeting
May 20, 2025	First Budget Committee Meeting
May 27, 2025	Possible Second Budget Committee Meeting
June 4, 2025	Publish <u>Notice of Budget Hearing</u> , Fund Summaries Not Requiring Tax, and Fund Summaries Requiring Tax.
June 18, 2025	Regular School Board Meeting, Including Public Hearing on Budget and Action to Adopt Budget, Appropriate and Categorize Funds, and Levy Taxes
July 15, 2025	Deadline for Certifying Levy to Assessor

Brookings-Harbor School District 17C

2025-26 School Year

July 2025

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Student Days: 0 Teacher Only Days: 0 Holidays: 1

August 2025

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Student Days: 5 Teacher Only Days: 5 Holidays: 0

September 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student Days: 21 Teacher Only Days: 0 Holidays: 1

October 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student Days: 22 Teacher Only Days: 1 Holidays: 0

November 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Student Days: 13 Teacher Only Days: 1 Holidays: 3

December 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Student Days: 15 Teacher Only Days: 0 Holidays: 0

July

4 - Independence Day

August

15 - New Teacher In-Service
 18 - District In-Service
 19-20 - All Staff In-Service
 21-22 - Teacher Workdays
 25 - Soft Start 6th, 9th
 25-26 - Soft Start K-5
 26 - First Day for 6-12
 27 - First day for K-5

September

1 - Labor Day Holiday

October

24 - Teacher Grading Day (End of Q1)

November

5-6 - Conferences
 10 - No School
 11 - Veterans Day Holiday
 24-25 - No Staff/Students
 26 - Conference Payback
 27-28 - Thanksgiving Holiday

December

22 - Winter Break Start

January

1 - New Year's Day
 5 - School Resumes
 19 - MLK Day Holiday
 23 - Teacher Grading Day (End of Q2)

February

16 - President's Day Holiday

March

23-27 - Spring Break
 30 - School Resumes

April

3 - Teacher Grading Day (End of Q3)
 6 - District In-Service

May

25 - Memorial Day Holiday
 30 - Graduation Day

June

4 - Last Day for Students
 5 - Teacher Grading Day (End Q4)
 19 - Juneteenth Holiday

January 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student Days: 18 Teacher Only Days: 1 Holidays: 2

February 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

Student Days: 19 Teacher Only Days: 0 Holidays: 1

March 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student Days: 17 Teacher Only Days: 0 Holidays: 0

April 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Student Days: 20 Teacher Only Days: 2 Holidays: 0

May 2026

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Student Days: 20 Teacher Only Days: 0 Holidays: 1

June 2026

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student Days: 4 Teacher Only Days: 1 Holidays: 1



Executive Summary

Meeting Date: Regular School Board Meeting, Feb. 19, 2025

Agenda Item: First “reads” of proposed policy changes

Item Type: Action

Administrator: Supt. Helena Chirinian

Objective: Review policy changes for adoption.

Background:

OSBA Policy Updates

This matrix of policies presented here for First Read in February 2024 are for the most part remnants from the Spring 2024 Policy Plus group of proposed policy updates that went before the School Board in a first read in August 2024, and a second read in September 2024. Most of these policies were dropped out at various parts of the process for further review/consideration. Overall, 41 of the policies that were examined at the start of this school year were approved. Recommendations to delete current head lice policies and ARs (JHCCF and JHCCF-AR) were dropped after discussion (the District will retain existing policies concerning head lice). Our head lice policy is in line with the spirit of the newer laws, even though such a policy is not required any longer. Finally, policy ING - Animals in District Facilities has been brought back with no changes as a discussion aid for two related Administrative Rules (ARs) that are in the Comments from the Superintendent portion of the agenda for February 2025.

These six policies that were dropped from the fall process have been further reviewed and are now returned to the Board with a staff recommendation to adopt as presented:

- CBG – Evaluation of the Superintendent
- CCG – Evaluation of Administrators
- EBBA – Student Health Services**
- GBEB – Communicable Disease in Schools
- GCDA/GDDA – Criminal Records Checks and Fingerprinting *
- JHCC – Communicable Diseases - Students DELETE

Coming soon (Next policy group that will come before the board in Spring 2024 - stemming from November and December 2024 Updates):

- AC – Nondiscrimination and Civil Rights, Required
- ~~AC-AR(1) – Discrimination or Civil Rights Complaint Procedure, Required~~
- ~~AC-AR(2) – Sex Based Discrimination Under Title IX, Highly Recommended, New~~
- ~~GBN/JBA – Sexual Harassment, Required~~
- ~~GBN/JBA-AR(1) – Sexual Harassment Complaint Procedures, Delete~~
- ~~GBN/JBA-AR(2) – Federal Law (Title IX) Sexual Harassment Procedure, Delete~~
- GCBDA/GDBDA – Family and Medical Leave * (Version 1), Highly Recommended
- GCBDA/GDBDA-AR(1) – Family and Medical Leave * (Version 1), Highly Recommended
- GCBDA/GDBDA – Family Leave * (Version 2), Highly Recommended
- GCBDA/GDBDA-AR(1) – Family Leave * (Version 2), Highly Recommended
- GCBDC/GDBDC – Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave (Safe Leave) *, Highly Recommended
- GCBDC/GDBDC-AR – Request for Domestic Violence, Harassment, Sexual Assault, Bias, or Stalking Leave, Highly Recommended
- GCBDD/GDBDD – Sick Time *, Highly Recommended
- GCBDF/GDBDF – Paid Family and Medical Leave Insurance * (Version 1), Highly Recommended
- GCBDF/GDBDF-AR – Paid Family and Medical Leave Insurance (PFMLI), Highly Recommended
- IIA - Instructional Materials**, Highly Recommended, New
- IIA-AR(1) - Instructional Materials, Optional, New
- IIA-AR(2) - Reconsideration of Core Instructional Materials, Optional, New
- IIA-AR(3) - Reconsideration of Supplemental Instructional Materials, Optional, New
- IIA-AR(4) - Reconsideration of School or Classroom Library Materials, Optional, New
- IIA-AR(5) - Request for Reconsideration of Instructional or Library Materials Form, Optional, New
- IIA-AR(6) - Independent Adoption of Core Instructional Materials, Optional, New
- IKF - Graduation Requirements**, Required
- IKFB - Graduation Exercises, Optional
- IKJ – Artificial Intelligence, Optional, New
- JBA/GBN – Sexual Harassment, Required
- JBA/GBN-AR(1) – Sexual Harassment Complaint Procedures, Delete
- JBA/GBN-AR(2) – Federal Law (Title IX) Sexual Harassment Procedure, Delete

- JECA - Admission of Resident Students**, Highly Recommended
- ~~JFE - Pregnant and/or Parenting Students**, Required~~
- JFE-AR – Individualized Plan for Pregnant and/or Parenting Students, Optional
- JHCD - Medications**/*, Required, New
- JHCD-AR - Medications**/*, Required, New
- JHCD/JHCDA - Medications**/*, Delete
- JHCD/JHCDA-AR - Medications**/*, Delete
- GBNA/JHFF - Suspected Sexual Conduct with Students and Reporting Requirements *, Required
- GCAA - Standards for Competent and Ethical Performance of Oregon Educators, Optional
- JHFF/GBNA - Suspected Sexual Conduct with Students and Reporting Requirements *, Required

The latest:

On Jan. 9, 2025, a federal district court judge in Kentucky issued a decision invalidating the 2024 updates to the Title IX regulations. This ruling invalidates the rules that went into effect on Aug. 1, 2024. Presumably, this means that the previous rules (effective in 2020) remain in effect. OSBA released updated policies on these topics in the November 2024 update. Due to this court decision, OSBA recommends districts do not update the following policies: AC-AR(1): Discrimination or Civil Rights Complaint Procedure; AC-AR (2): Sex-Based Discrimination Under Title IX; GBN/JBA and JBA/GBN: Sexual Harassment; GBN/JBA-AR(1) and JBA/GBN-AR(1): Sexual Harassment Complaint Procedure; GBN/JBA-AR(2) and JBA/GBN-AR(2): Federal Law (Title IX) Sexual Harassment Complaint Procedure; and JFE: Pregnant and/or Parenting Students. These policies have been struck out with a line in the list above.

SECTION 1 - First Readings

Policy & Title	BHSD Policy History	Summary
CBG – Evaluation of the Superintendent	Code: CBG Adopted: 1/15/14 Revised/Readopted: 11/14/17	Summary There are not significant changes to policy on evaluation of the superintendent and administrators. However, it has been included in this update as a reminder to the board to review policy on evaluation of the superintendent to ensure current practice and contract language align, and for the superintendent to review administrator contract language with the same lens. If needed, revise policy language if different terms now apply.

		<p>Collective Bargaining Impact None</p> <p>Local District Responsibility If the board has adopted a version of required policy CBG – Evaluation of the Superintendent or CCG – Evaluation of Administrators (as listed herein), take time to review the superintendent and administrator contracts to ensure there is not conflicting language adopted in board policy regarding the regularity of an evaluation. Revise board policy as needed and readopt.</p> <p>Policy(ies) and ARs Impacted by these Revisions CBG – Evaluation of the Superintendent, Required CCG – Evaluation of Administrators, Required</p>
<p>CCG – Evaluation of Administrators</p>	<p>Code: CCG Adopted: 10/22/03 Revised/Readopted: 11/14/12; 1/15/14; 3/07/18</p>	<p>See above. Same as CBG.</p>
<p>EBBA – Student Health Services**</p>	<p>Code: EBBA Adopted: Orig. Code(s): JHC</p>	<p>Summary The State Board of Education adopted revisions to Oregon Administrative Rule (OAR) 581- 022-2220 on health services. The changes result in a requirement to develop “a written prevention-oriented health services plan for all students” (OAR 581-022-2220(1)). The plan requirements include a variety of topics, including but not limited to, plan for health care space, communicable disease prevention, communication strategies, health screenings, and hearing, vision and dental screenings. As a result of these changes there is a list of policies and administrative regulations (AR’s), included herein, which have been revised. Recommendations may include to delete or rescind policy or AR, recoding, and reassigning some policy content to a new section or policy of the policy manual. The entire rule can be accessed</p>

		<p>here: OAR 581-022-2220. Reach out to the Oregon Department of Education with additional questions regarding plan requirements and/or Implementation. ODE resources and School Health Services include tools to support some requirements.</p> <p>Collective Bargaining Impact Review any terms and conditions of an applicable agreement.</p> <p>Local District Responsibility Review the recommendations regarding board policy changes and make decisions regarding the same. Any policy revisions or recommendation to rescind a policy should be submitted to the board for action. An AR may be submitted to the board for review for either removing or keeping and revising as recommended.</p> <p>Policy(ies) and ARs Impacted by these Revisions EBBA – First Aid**, Delete EBBA – Student Health Services**, Highly Recommended, New EBBA-AR – First Aid - Infection Control, Delete EBBAA – Infection Control and Bloodborne Pathogens, Optional EBBB – Injury or Illness Reports, Required GBEB – Communicable Diseases in Schools, Highly Recommended GBEB-AR – Communicable Diseases in Schools, Highly Recommended GBEB-A – Staff – HIV, AIDS, and HBV, Delete JH – Student Welfare**, Optional JHC – Student Health Services and Requirements**, Delete (in lieu of new EBBA) JHCA/JHCB – Immunization and School Sports Participation**, Highly Recommended JHCC – Communicable Diseases - Students, Delete JHCC-AR – Communicable Diseases - Students, Delete JHCCA – Students - HIV, HBV and AIDS**, Delete</p>
GBEB – Communicable	Code: GBEB	See above. Same as EBBA.

Disease in Schools	Adopted: 1/08/96 Revised/Readopted: 10/22/03; 1/15/14; 3/07/18; 10/21/20 Orig. Code: GBEB; JHCC	
GCDA/GDDA – Criminal Records Checks and Fingerprinting *	Code: GCDA/GDDA Adopted: 9/18/24	Although this policy was adopted in September 2024 on second reading, we are bringing it back with new revisions to bring further clarity to areas that the district will pay for and areas that are the responsibility of job applicants.
ING – Animals in District Facilities	Code: ING Adopted: 1/16/08 Readopted: 3/18/15; 5/17/17	Policy brought for discussion with no changes to provide information for two new ARs related to therapy dogs.
JHCC – Communicable Diseases - Students DELETE	Code: JHCC Adopted: 3/12/96 Revised/Readopted: 10/22/03; 6/17/15; 3/07/18; 10/21/20 Orig. Code: JHCC	See above. Same as EBBA and GBEB. The student communicable disease policy was combined into one policy with the staff communicable disease policy.

Recommendation (for Feb. 19 Regular Board Meeting): Review and consider readoption of policies listed above.

Suggested motion #1: *“I move to pass the policies listed in Section 1 of the School Board Policy executive summary to a second reading as presented.”*

Suggested motion #2: *“I move to pass policy _____ as presented (or amended) to a second reading.”*

Brookings-Harbor School District 17C

Code: CBG
Adopted: 1/15/14
Revised/Readopted: 11/14/17

Evaluation of the Superintendent

The Board will formally evaluate the superintendent's job performance [at least once each year]. The evaluation will be based on the superintendent's administrative job description, any applicable standards of performance, Board policy and progress in attaining any goals for the year established by the superintendent and/or the Board. [The Board will discuss and give direction on progress toward goals ~~on a quarterly basis at~~ at least 2 meetings annually.]

Additional criteria for the evaluation, if any, will be developed at a public board meeting prior to conducting the evaluation. The superintendent will be notified of the additional criteria prior to the evaluation.

The Board's discussion and conferences with and about the superintendent and their/his/her performance will be conducted in an executive session, unless the superintendent requests a session open to the public. Such an executive session will not include a general evaluation of any district goal, objective or operation. Results of the evaluation will be written and placed in the superintendent's personnel file.

At the Board's discretion, it may notify the superintendent in writing of specific areas to be remedied, and the superintendent may be given an opportunity to correct the problem(s). Where the Board provided written notice pursuant to the prior sentence, if the Board determines the superintendent's performance remains unsatisfactory, the Board may dismiss or non-renew the superintendent pursuant to Board policy, the superintendent's employment contract and state law and rules. In those situations where the superintendent's employment contract includes an evaluation, dismissal or non-renewal provision, it shall take precedent over this policy.

END OF POLICY

Legal Reference(s):

[ORS 192.660\(2\)](#), (8)
[ORS 332.107](#)

[ORS 332.505](#)

[OAR 581-022-2405](#)

Hanson v. Culver Sch. Dist. (FDAB 1975).

Brookings-Harbor School District 17C

Code: CCG
Adopted: 10/22/03
Revised/Readopted: 11/14/12; 1/15/14; 3/07/18

Evaluation of Administrators

The superintendent will implement and supervise an evaluation system for ~~administrators, administrative personnel.~~ The purpose of administrator evaluations is to assist an administrator with developing and strengthening ~~his/her~~ professional abilities, to improve the instructional program and management of the school system, and for supervisors to make recommendations regarding their employment and/or salary status.

~~[Evaluation and support systems established by the district must evaluate administrators on a regular cycle.] [A formal evaluation~~ Formal evaluations will be conducted ~~[regularly] [made at least once each year].]~~

The evaluation shall be conducted according to the following guidelines:

1. Evaluative criteria for each position will be in written form and made available to the administrator;
2. Evaluations will be made by the superintendent and/or a qualified, licensed designee;
3. Evaluations will be in writing and discussed with the administrator by the person who conducts the evaluation; and
4. The administrator being evaluated will have the right to attach a memorandum to the written evaluation, but ~~no and have the right of appeal. through established grievance procedures, if applicable.~~

An administrator's evaluation shall use the following educational leadership-administrator standards¹ adopted by the State Board of Education.

1. Visionary leadership;
2. Instructional improvement;
3. Effective management;
4. Inclusive practice;
5. Ethical leadership; ~~and~~
6. Socio-political context.

¹ These standards are aligned with the Interstate School Leaders Licensure Consortium (ISLLC) and the Educational Leadership Constituents Council (ELCC) standards for Education Leadership.

Administrator evaluations shall be based on the core administrator standards adopted by the Oregon State Board of Education. The standards shall be customized based on collaborative efforts with the administrators and any exclusive bargaining representative of the administration.

Local evaluation and support systems established by the district for administrators must be designed to meet or exceed the requirements defined in the Oregon Framework for Teacher and Administrator Evaluation and Support Systems, including:

1. Four performance level ratings of effectiveness;
2. Consideration of multiple measures of administrator practice and responsibility which may include, but are not limited to:
 - a. Classroom-based assessments including observations, lesson plans and assignments;
 - b. Portfolios of evidence;
 - c. Supervisor reports; and
 - d. Self-reflections and assessments.
3. Consideration of evidence of student academic growth and learning based on multiple measures of student progress including performance data of students, schools and districts that is both formative and summative. Evidence may also include other indicators of student success;
4. A summative evaluation method for considering multiple measures of professional practice, professional responsibilities, and student learning and growth to determine the administrator's professional growth path;
5. Customized by the district, which may include individualized weighting and application of the standards.

An evaluations using the administrator standards must attempt to:

1. Strengthen the knowledge, skills, disposition and administrative practices of the administrator administrators;
2. Refine the support, assistance and professional growth opportunities offered to the an administrator, based on the individual needs of the administrator and the needs of the students, the school and the district;
3. Allow the administrator to establish a set of administrative practices and student learning objectives that are based on the individual circumstances of the administrator, including other assignments of the administrator;
4. Establish a formative growth process for each administrator that supports professional learning and collaboration with other teachers and administrators;
5. Use evaluation methods and professional development, support and other activities that are based on curricular standards and are targeted to the needs of the administrator; and
6. Address ways to help all educators strengthen their culturally responsive practices.

~~Evaluation and support systems established by the district must evaluate administrators on a regular cycle.~~
The superintendent shall regularly report to the Board on the implementation of the evaluation and support systems and educator effectiveness.

END OF POLICY

Legal Reference(s):

[ORS 192.660\(2\),\(8\)](#)

[ORS 332.505](#)

[ORS 342.120](#)

[ORS 342.815](#)

[ORS 342.850](#)

[ORS 342.856](#)

[OAR 581-022-2405](#)

[OAR 581-022-2410](#)

[OAR 581-022-2420](#)

Hanson v. Culver Sch. Dist. (FDAB 1975).

Brookings-Harbor School District 17C

Code: EBBA
Adopted:
Orig. Code(s): JHC

Student Health Services**

Although the district's primary responsibility is to educate students, the students' health and general welfare is also an important Board responsibility. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices. A health services plan shall be developed, implemented, and updated annually. The plan shall describe a health services program for all students at each facility that is owned or leased where students are present for regular programming.

The district shall maintain a written prevention-oriented health services plan for all students. The health services plan will¹:

1. Explain available health care space that is appropriately supervised and adequately equipped for providing health care and administering medication or first aid;
2. Refer to available communicable disease prevention and management plan that includes school-level protocols²;
3. Outline a district-to-school communication plan³;
4. Provide information about health screenings, including immunizations and TB certificate requirements;
5. Describe how services for all students, including those who are medically complex, medically fragile or nursing dependent, and those who have approved 504 plans, individual education program plans, and individualized health care plans or special health care needs are managed⁴;
6. Integrate school health services with school health education programs and coordinate with health and social service agencies, public and private;
7. Describe how hearing, vision and dental screenings are managed and/or verified for required students⁵;

¹ For exact language and complete requirement, see OAR 581-022-2220(1).

² For specific protocol content requirements, see OAR 581-022-2220(1)(b).

³ For requirements of this plan see OAR 581-022-2220(1)(c).

⁴ For more information regarding these requirements see ORS 336.201 and 339.869, OARs 581-021-0037, 581-015-2040, 581-015-2045, 851-045-0040 – 0060, and 851-047-0010 – 0030.

⁵ For vision screening or eye examination or dental screening information see ORS 336.211 and 336.213.

8. Include a process to assess and determine a student's health services needs, including availability of a nurse to assess student nursing needs upon, during, and following enrollment with one or more new medical diagnose(s) impacting a student's access to education, and implement a student's individual health plan prior to attending school⁶;
9. Comply with OR-OSHA Bloodborne Pathogens Standards for all persons who are assigned to job tasks which may put them at risk for exposure to body fluids⁷;
10. Refer to adopted policy and procedures for medications in accordance with Oregon law⁸;
11. Include guidelines for the management of students who are medically complex, medically fragile, or nursing dependent as defined by ORS 336.201, including students with life-threatening food allergies and adrenal insufficiency while the student is in school, at a school-sponsored activity, under the supervision of school personnel, in before-school or after-school care programs on school-owned property, and in transit to or from school or school-sponsored activities⁹[; and][.]
12. [List the positions in the district which shall be required to obtain and maintain a first-aid/CPR/AED card in accordance with OAR 581-022-2220(3).]

[Any nurse(s) employed by the district and providing services to students on behalf of the district shall be licensed in Oregon to practice as a registered nurse or nurse practitioner or be a licensed practical nurse (LPN) in alignment with LPN supervision requirements of OAR 851-045-0050 – 0060.

A nurse employed by the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes, but is not limited to, delegation in accordance with OAR 851-047, which includes performing a nursing assessment of a student prior to delegation, providing adequate supervision during the delegation, and evaluating the skills, ability and willingness of the delegee.¹⁰

A nurse employed by the district will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.]

[The district provides a menstrual product dispenser with a variety of products in every student bathroom¹¹ which meets the requirements of law.]

END OF POLICY

⁶ For definitions for this policy see ORS 336.201.

⁷ OAR 437-002-0360 lists various health and safety regulations that apply in the employment setting.

⁸ Medication laws can be found in ORS 339.866 – 339.874 and OAR 581-021-0037; relevant Board policy includes JHCD/JHCDA - Medications.

⁹ For guideline requirements see OAR 581-022-2220(1)(k).

¹⁰ For additional delegation requirements see OAR [851-047-0030](#).

¹¹ ["Student bathroom" means a bathroom that is accessible by students, including a gender-neutral bathroom, a bathroom designated for females, and a bathroom designated for males. (OAR 581-021-0587)]

Legal Reference(s):

[ORS 329.025](#)
[ORS 332.107](#)
[ORS 336.201](#)
[ORS 336.204](#)

[ORS 336.211 – 336.214](#)
[ORAR 581-021-0017](#)
[ORAR 581-021-0031](#)
[ORAR 581-021-0587](#)

[ORAR 581-021-0590](#)
[ORAR 581-022-2050](#)
[ORAR 581-022-2220](#)
[ORAR 581-022-2515](#)

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).
Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

Brookings-Harbor School District 17C

Code: **GBEB**
Adopted: 1/08/96
Revised/Readopted: 10/22/03; 1/15/14; 3/07/18;
10/21/20
Orig. Code: GBEB; JHCC

Communicable Disease – Staffin Schools

The district shall provide reasonable protection against the risk of exposure to communicable disease for students and employees while engaged in the performance of their duties. Reasonable protection from communicable disease is generally attained through immunization, exclusion or other measures as provided by Oregon law, by the local health department or in the *Communicable Disease Guidance for Schools* published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA).

~~A student or an employee may not attend school or work, respectively, while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that the student or employee has or has been exposed to any disease for which exclusion is required in accordance with law. The district may provide an educational program in an alternative setting. Services will be provided to students as required by law and per administrative regulation GBEB-AR – Communicable Diseases – Staff. If the disease is a reportable disease, the administrator will report the occurrence to the local health department.~~

Employees shall comply with all other measures adopted by the district and with all rules adopted by the Oregon Health Authority, Public Health Division, and the local health department.

~~The district shall protect the confidentiality of each student’s and employee’s health condition and record to the extent possible and consistent with federal and state law.~~

~~Employees shall provide services to students as required by law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator may shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure.~~

~~The district shall protect the confidentiality of an employee’s health condition and record to the extent possible and consistent with federal and state law.~~

The district will include, as part of its general emergency plans plan, a description of the actions to be taken by district staff in buildings and by the district in response to medical emergencies staff in the case of a declared public health emergency or other catastrophe that disrupts district operations.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 431.150 - 431.157](#)

[ORS 433.001 - 433.004](#)

[ORS 433.010](#)

[ORS 433.110](#)

[ORS 433.235 - 433.284](#)

[OAR 333-018](#)

[OAR 333-019-0010](#)

[OAR 333-019-0014](#)

[OAR 581-022-2220](#)

[OAR 581-022-2225](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance for Schools*.

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2023).

Health Insurance Portability and Accountability Act of 1996, 42 U.S.C. §§ 1320d to -1320d-8 (2018); 45 C.F.R. Parts 160, 164 (2023).

Brookings-Harbor School District 17C

Code: GCDA/GDDA
Adopted: 9/18/24

Criminal Records Checks and Fingerprinting *

In a continuing effort to ensure the safety and welfare of students and staff, the district shall require certain individuals to submit to a criminal records check and fingerprinting as required by law. This includes employees, contractors, volunteers and others.

Requirements for Employees not Licensed, Certified or Registered by the Teachers Standards Practices Commission (TSPC)

All newly hired employees¹ not identified under Oregon Revised Statutes (ORS) 342.223² are required to submit to a criminal records check and fingerprinting as required by law. A newly hired employee is not subject to fingerprinting if the district has evidence on file that the person successfully completed a state and national criminal records check for a previous employer that was a school district³ or private school, and has not resided outside the state between the two periods of employment.

An individual shall be subject to the collection of fingerprint information, only after the offer of employment from the district. **Fees associated with criminal records checks will be paid by the district.** Fees associated with fingerprinting for individuals applying for employment with the district and not requiring licensure shall be paid by the individual. **An individual may request the fee be withheld from the amount otherwise due the individual. The district will withhold this amount only upon request of the subject individual.**

The district shall not begin the employment of an individual before the return and disposition of the required criminal records checks.

When the criminal records check indicates an individual has been convicted of any crimes⁴ prohibiting employment, the individual will not be employed, or if employed by the district may be terminated. When the criminal records check indicates an individual has knowingly made a false statement as to the conviction of any crime, the individual may be employed by the district, or if employed by the district may be terminated. An individual who fails to disclose the presence of convictions that would not otherwise prohibit employment or contract with the district as provided by law may be employed by the district. Employment termination shall remove the individual from any district policies, collective bargaining

¹ Any individual hired within the last three months. This does not include an employee hired within the last three months if the district has evidence on file that meets the definition in Oregon Administrative Rule (OAR) 581-021-0510(11)(b).

² ORS 342.223 includes teachers, administrators, personnel specialist, school nurses, persons participating in supervised clinical practice experience, practicum or internship as a teacher, administrator or personnel specialist. See statute for details.

³ As is defined in OAR 581-021-0510(9); includes school districts, the Oregon School for the Deaf, and educational program under the Youth Corrections Education Program, public charter schools and ESDs.

⁴ See OAR 581-021-0511(8).

provisions regarding dismissal procedures and appeals and the provisions of Accountability for Schools for the 21st Century Law.

Requirements for TSPC Licensed, Certified or Registered Individuals

1. Any individual who is applying for a license as a teacher, administrator or personnel specialist is subject to ~~a criminal records check and~~ fingerprinting, unless the individual has submitted to such a check through the Teacher Standards and Practices Commission (TSPC) within the previous three years, or has remained continuously licensed by or registered with TSPC for a different license or registration for which the individual has already submitted to ~~a criminal records check and~~ fingerprinting. **The district will perform a new criminal records check for licensed, certified or registered staff applicants, regardless of past records on file with TSPC.**
2. Any individual who is applying for an initial certificate under ORS 342.475 as a school nurse shall submit to a criminal records check and fingerprinting with TSPC.
3. Any individual who is applying for a registration as a public charter school teacher or administrator with TSPC shall submit to a criminal records check and fingerprinting with TSPC.
4. Any individual applying for reinstatement of an Oregon license or registration as a teacher, administrator or personnel specialist, or a certificate as a school nurse with the TSPC, whose license, registration or certificate has lapsed for at least three years, shall submit to a criminal records check and fingerprinting with TSPC. **Additionally, the district will perform a new criminal records check, independent of the TSPC requirement.**
5. Any individual registering with the TSPC for student teaching, practicum or internship as a teacher, administrator or personnel specialist, if the individual does not hold a current license issued by TSPC and has not submitted to a criminal records check by TSPC within the previous three years for student teaching, practicum or internship as a teacher, administrator or personnel specialist, shall be required to submit to a criminal records check and fingerprinting with TSPC.

Requirements for Contractors

All individuals employed as or by a contractor and considered by the district to have direct, unsupervised contact with students⁵ or unsupervised access to children are required to submit to a criminal records check and a fingerprint-based criminal records check.

The superintendent or designee will identify contractors who are subject to such requirements.

A contractor or an employee of a contractor required to submit to a criminal records check and fingerprinting in accordance with law and Board policy will be terminated from contract status, or withdrawal of offer of contract will be made by the district upon:

1. Refusal to consent to a criminal records check and fingerprinting; or

⁵ “Direct, unsupervised contact with students” means contact with students that provides the person opportunity and probability for personal communication or touch when not under direct supervision. (OAR 581-021-0510)

2. Notification⁶ from the Superintendent of Public Instruction that the individual has a conviction of any crimes listed in ORS 342.143, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number.

A subject individual may be terminated from contract status upon notification from the Superintendent of Public Instruction that the individual has knowingly made a false statement as to the conviction of any crime.

Requirements for Volunteers

The district shall require a fingerprint-based criminal records check for volunteers allowed direct, unsupervised contact with students, in the following positions:

1. Head coach;
2. Assistant coach;
3. Overnight chaperone;
4. Volunteers transporting students, other than their own, in a private vehicle off district property for a district-sponsored activity.

The service of a volunteer into a position identified by the district as requiring a fingerprint-based criminal records check will not begin before the return and disposition of a state and national criminal records check based on fingerprints.

Volunteers allowed by the district into a position designated by the district to have direct, unsupervised contact with students shall submit to an in-state criminal records check.

The service of a volunteer allowed to have direct, unsupervised contact with students—will not begin before the return and disposition of a criminal records check.

A volunteer that is not likely to have direct, unsupervised contact with students, as determined by the district, will be required to submit to an in-state criminal records check.

A volunteer who knowingly made a false statement on a district volunteer application form or has a conviction of a crime listed in ORS 342.143, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number may result in immediate termination from the ability to volunteer in the district.

Fees associated with a required fingerprinting for volunteers shall be paid by the- district. Fees associated with required non-fingerprinting criminal records checks for volunteers shall be paid by the district.

⁶ Prior to making a determination that results in this notification and opportunity for a hearing, the Superintendent of Public Instruction may cause an investigation pursuant to OAR 581-021-0511; involved parties shall cooperate with the investigation pursuant to law.

A volunteer who refuses to submit, when required, to a criminal records check or a fingerprint-based criminal records check in accordance with law and Board policy will be denied such ability to volunteer in the district.

Requirements for Others

Any community college faculty member providing instruction at the site of an early childhood education program, at a school site as part of an early childhood program or at a grade K through 12 school site during the regular school day is required to submit to a criminal records check and a fingerprint-based criminal records check.

Any individual who is an employee of a public charter school and not identified under ORS 342.223 is required to submit to a criminal records check and a fingerprint-based criminal records check.

Notification

The district will provide written notice about the requirements of fingerprinting and criminal records checks through means such as staff handbooks, employment applications, contracts or volunteer forms.

The district will provide the following notification to individuals subject to criminal records checks and fingerprinting:

1. Such criminal records checks and fingerprinting are required by law or Board policy;
2. All employment or contract offers or the ability to volunteer are contingent upon the results of such checks;
3. A refusal to consent to a required criminal records check and fingerprinting shall result in immediate termination from employment, contract status, or the ability to volunteer in the district;
4. A determination by the Oregon Department of Education (ODE) which affects an individual's eligibility to be employed, or contracted with, by the district may be appealed to the Superintendent of Public Instruction under ORS 183.413 – 183.470;
5. An individual determined to have knowingly made a false statement as to the conviction of any crime on district employment applications, contracts, or ODE forms (written or electronic) may result in immediate termination from employment or contract status;
6. An individual determined to have been convicted of any crime that would prohibit employment or contract will be immediately terminated from employment or contract status;
7. A volunteer candidate who knowingly made a false statement or has a conviction of the crimes listed in ORS 342.143, or the substantial equivalent of any of those crimes if the conviction occurred in another jurisdiction or in Oregon under a different statutory name or number may result in immediate termination from the ability to volunteer in the district. The district may remove the volunteer from the position allowing direct, unsupervised contact with students.

Processing and Reporting Procedures

Immediately following an offer and acceptance of employment or contract, an individual subject to criminal records checks and fingerprinting shall complete the appropriate forms authorizing such checks and report to an authorized fingerprinter as directed by the district. The district shall send such authorization, any collection of fingerprint information, and the request to ODE pursuant to law.

Fingerprints may be collected by one of the following:

1. Employing district staff;
2. Contracted agent of employing district;
3. Local or state law enforcement agency; or
4. Statewide vendor identified by the Oregon Department of Administrative Services.

To ensure the integrity of the fingerprinting collection and prevent any compromise of the process, the district will provide the name of the individual to be fingerprinted to the authorized fingerprinter.

The authorized fingerprinter will obtain the necessary identification and fingerprinting and notify ODE of the results. ODE will then review and notify the district of said results as well as the identity of any individual it believes has knowingly made a false statement as to conviction of a crime or has a conviction of a crime prohibiting employment, or contract, or volunteering.

A copy of the fingerprinting results will be kept by the district. The district's use of criminal history must be relevant to the specific requirements of the position, services or employment.

END OF POLICY

Legal Reference(s):

[ORS 181A.180](#)
[ORS 181A.230](#)
[ORS 326.603](#)
[ORS 326.607](#)

[ORS 332.107](#)
[ORS 336.631](#)
[ORS 342.143](#)
[ORS 342.223](#)

[OAR 414-061-0010 – 061-0030](#)
[OAR 581-021-0510 – 021-0512](#)
[OAR 581-022-2430](#)
[OAR 584-050-0012](#)
[OAR 584-050-0100](#)

Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e, et. seq. (2018).

Brookings-Harbor School District 17C

Code: **ING**
Adopted: 1/16/08
Readopted: 3/18/15; 5/17/17

Animals in District Facilities

Only service animals¹ serving persons with a disability and animals approved by the human resource director and/or superintendent that are part of an approved district curriculum or cocurricular activity are allowed in district facilities.

Approved animals must be adequately cared for and appropriately secured. Only the teacher or students designated by the teacher are to handle the animals.

If animals are to be kept in the classroom on days when classes are not in session, arrangements must be made for their care.

Animals, except those service animals serving persons with a disability, may not be transported on a school bus.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 659A.400](#)

[OAR 581-053-0010](#)
[OAR 581-053-0230\(9\)\(j\)](#)
[OAR 581-053-0330\(1\)\(q\)](#)

[OAR 581-053-0430\(16\)](#)
[OAR 581-053-0531\(15\)](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2006); 28 CFR §§ 35.104, 35.136 (2006).
Americans with Disabilities Act Amendments Act of 2008.

¹The American with Disabilities Act definition of “service animal” means any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability. Companion and comfort animals are not considered service animals. Other species of animals, whether wild or domestic, trained or untrained, are not service animals for the purposes of this definition. The work or tasks performed by a service animal must be directly related to the individual’s disability. Examples of work or tasks include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors. The crime deterrent effects of an animal’s presence and the provision of emotional support, well-being, comfort or companionship do not constitute work or tasks for the purposes of this definition. The law and its regulations also make an allowance for miniature horses.

Brookings-Harbor School District 17C

Code: JHCC
Adopted: 3/12/96
Revised/Readopted: 10/22/03; 6/17/15; 3/07/18;
10/21/20
Orig. Code: JHCC

Communicable Diseases - Students

The district shall provide reasonable protection against the risk of exposure to communicable disease for students. Reasonable protection from communicable disease is generally attained through immunization, exclusion or other measures as provided Oregon law, by the local health department or in the *Communicable Disease Guidance* published by the Oregon Department of Education (ODE) and the Oregon Health Authority (OHA). Services will be provided to students as required by law.

A student will not attend school while in a communicable stage of a restrictable disease or when an administrator has reason to suspect that any susceptible student has or has been exposed to any disease for which the student is required to be excluded in accordance with law and per administrative regulation JHCC-AR - Communicable Diseases - Students. If the disease is a reportable disease, the administrator will report the occurrence to the local health department. The administrator will also take whatever reasonable steps it considers necessary to organize and operate its programs in a way which both furthers the education and protects the health of students and others.

The district may, for the protection of both the student who has a restrictable disease and the exposed student, provide an educational program in an alternative setting.

The district will include, as a part of its emergency plan, a description of the actions to be taken by district personnel in the case of a declared public health emergency or other catastrophe that disrupts district operations.

The district shall protect the confidentiality of each student's health condition and record to the extent possible and consistent with federal and state law. In cases when a restrictable or reportable disease is diagnosed and confirmed for a student, the administrator shall inform the appropriate employees with a legitimate educational interest to protect against the risk of exposure.

The superintendent will develop administrative regulations necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 431.150 - 431.157](#)
[ORS 433.001 - 433.526](#)

[OAR 333-018](#)
[OAR 333-019-0010](#)
[OAR 333-019-0014](#)

[OAR 333-019-1000](#)
[OAR 437-002-0360](#)
[OAR 437-002-0377](#)
[OAR 581-022-2220](#)

OREGON DEPARTMENT OF EDUCATION and OREGON HEALTH AUTHORITY, *Communicable Disease Guidance* (2020).

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

D E L E T E

Brookings-Harbor School District
629 Easy Street
Brookings OR 97415

Application for Brookings Harbor School District Budget Committee

The School Board genuinely appreciates your interest in serving on our School District Budget Committee. To be considered for appointment to this Committee, please complete this form and return it to the District Office, 629 Easy Street, Brookings, OR 97415 or email a copy to the Board's Admin Assistant Nancy Raskauskas-Coons at nancyr@brookings.k12.or.us. The district has 2 open positions out of 5 total at this time.

The initial deadline for applications is 4 p.m. on Oct. 11, 2024. If positions remain to be filled after the October 2024 Regular Board Meeting, the Board will consider applications for appointment monthly until filled. For more information, see <https://www.brookings.k12.or.us/budget/>

By state law and district policy, School District Budget Committee members must meet three criteria:

- 1) Live within the geographic boundaries of District 17-C
- 2) Be a registered voter in the State of Oregon.
- 3) NOT be an employee or agent of District 17-C

Name Sonya Billington

Address [REDACTED]

Phone [REDACTED]

Do you have any school-age children? Yes If yes, what ages? 13 & 11

Please list any relevant school committees or business/community activities which you have been involved with in the past two years:

I am actively involved in our school community through weekly volunteer work at Azalea Middle School. I am a local business owner in Brookings and have maintained connections within our business community through my work with CCEC demonstrating dedication to our educational system and local economy.

Please describe any special qualifications or abilities you may have that would help you to fulfill your responsibilities as a member of the Budget Committee:

As a former billing supervisor and in my current role with the electric cooperative and as a small business owner, I bring strong financial management and budget oversight experience. My background includes analyzing financial data, making resource allocation decisions, and ensuring fiscal responsibility focusing on community benefit.

Which of the following terms are you willing to serve? (You may select one or both).

- Open 3-Year Term Expiring June 30, 2025 (1 position available)
- Open 3-Year Term Expires June 30, 2026 (1 positions available)

(Please use the back of this page or another sheet if necessary)

**Brookings-Harbor School District
629 Easy Street
Brookings OR 97415**

Application for Brookings Harbor School District Budget Committee

The School Board genuinely appreciates your interest in serving on our School District Budget Committee. To be considered for appointment to this Committee, please complete this form and return it to the District Office, 629 Easy Street, Brookings, OR 97415 or email a copy to the Board's Admin Assistant Nancy Raskauskas-Coons at nancyr@brookings.k12.or.us. The district has 2 open positions out of 5 total at this time.

The initial deadline for applications is 4 p.m. on Oct. 11, 2024. If positions remain to be filled after the October 2024 Regular Board Meeting, the Board will consider applications for appointment monthly until filled. For more information, see <https://www.brookings.k12.or.us/budget/>

By state law and district policy, School District Budget Committee members must meet three criteria:

- 1) Live within the geographic boundaries of District 17-C
- 2) Be a registered voter in the State of Oregon.
- 3) NOT be an employee or agent of District 17-C

Name Kelsey Bozeman

Address [REDACTED]

Phone [REDACTED]

Do you have any school-age children? No If yes, what ages? _____

Please list any relevant school committees or business/community activities which you have been involved with in the past two years:

I currently serve as Board president of the Coos-Curry Electric Charitable Foundation,
where I work with our board to develop and oversee budgeting for community
programming, including our Bright Ideas grant program for teachers.

Please describe any special qualifications or abilities you may have that would help you to fulfill your responsibilities as a member of the Budget Committee:

I bring valuable experience in analyzing and communicating complex financial
information to diverse stakeholders. My role requires collaboration with management and
board members to effectively convey budget impact and financial decisions with our membership.

Which of the following terms are you willing to serve? (You may select one or both).

- Open 3-Year Term Expiring June 30, 2025 (1 position available)
- Open 3-Year Term Expires June 30, 2026 (1 positions available)

(Please use the back of this page or another sheet if necessary)