



LINCOLN COUNTY SCHOOL DISTRICT

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Superintendent

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LINCOLN COUNTY SCHOOL DISTRICT
Board of Directors – Lincoln County School District Business Meeting of the
Board
Tuesday, December 13, 2022 - Executive Session- 5:45 Re: (ORS 192.660(2)(e)) &
(ORS 192.660(2)(a)) Regular Business Meeting- 6:30
Sam Case Elementary
459 NE 12th St
Newport, OR 97365

Agenda

1. Call to Order & Reading of Land Acknowledgment
2. Roll Call- Establishment of a quorum
3. Recess into Public Hearing for CMGC at Yaquina View

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA**
December 13, 2022

TOPIC: Yaquina View Seismic Public Hearing

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

The LCSD Board of Directors acting in its capacity as the Local Contract Review Board (LCRB) will conduct a public hearing during the LCRB meeting on December 13, 2022 to hear and take testimony on creation of an exemption from competitive bidding requirements for a public improvement project (seismic upgrades at Yaquina View Elementary School). The LCRB will consider and adopt findings of fact for the project and will also consider a Request for Proposal (RFP) for it. The RFP was sent to the Board under separate cover.

SUPERINTENDENT'S RECOMMENDATION:

The Superintendent recommends the LCRB approve findings of fact and the use of the Construction Manager/General Contractor process for Seismic Upgrades at Yaquina View Elementary. The Superintendent also recommends the Board approve the Request for Proposal for this project.

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

a. Yaquina View Seismic Fact Finding and RFP

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA**
December 13, 2022

TOPIC: Yaquina View Seismic Fact Finding and Request for Proposal

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

The LCSD Board of Directors acting in its capacity as the Local Contract Review Board (LCRB) will consider and adopt findings of fact for the project and will also consider a Request for Proposal (RFP) for it.

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

Yaquina View Elementary Seismic Upgrades

Lincoln County School District

Findings in Support of Exemptions from Competitive Bidding

1. General

ORS 279C.335 (2) permits a local contract review board to exempt contracts from traditional competitive bidding upon approval of findings of fact showing that an alternative contracting process is unlikely to encourage favoritism or diminish competition, and that the process will result in substantial cost savings to the public agency.

ORS 279C.400 – ORS 279C.410 describe the Request for Proposals method of solicitation as an alternative to traditional competitive bidding. Pursuant to ORS 279C.410 (8), a public agency using the Request for Proposals method may award a contract to the responsible proposer “whose proposal is determined in writing to be the most advantageous to the contracting agency based on the evaluation factors set forth in the request for proposals and, when applicable, the outcome of any negotiations authorized by the request for proposals.”

2. Background

The Lincoln County School District (LCSD) desires to perform seismic upgrades at Yaquina View Elementary School. Contemplated renovation and expansion work includes:

- Seismic Rehabilitation
- Strengthening or replacement roof and/or walls
- Limited remodeling of attached structures
- Limited remodeling and site improvements

LCSD expects to complete the project by August 31, 2021. A final schedule will be determined through the project development process.

LCSD proposes to undertake expansions and renovations of the Schools using the Construction Management / General Contractor (CM/GC) method of contracting with a proposer selected through the Request for Proposals method of solicitation. The CM/GC contractor will assist with construction planning and design for the project.

3. Findings - Information

(A) Market Conditions

It is expected that there will be several competitors available to propose as general contractors on this project.

(B) Operational, Budget and Financial Data

The preliminary construction budget for the work to be performed is approximately \$2,500,000.

(C) Public Benefit

The public will benefit from improvements to the Yaquina View Elementary School facilities. The seismic upgrades will allow LCSD to provide a seismically sound classrooms for education.

Use of CM/GC process will allow LCSD to accomplish these important goals with a schedule and construction process that will cause minimal disruption to continuing use of the facilities.

(D) Value Engineering

The negotiated contract approach gives the contractor an increased opportunity to engage in value engineering (the process of identifying construction economies that can be achieved through incorporation of design revisions/refinements), which increases the likelihood of cost savings to LCSD.

(E) Specialized Expertise

As discussed below in subsection (F), the project will require special knowledge and experience due to the schedule and process constraints of construction and the unique environmental considerations of construction on the Oregon Coast. Any additional costs associated with this requirement of specialized knowledge and experience will be offset by the savings from having the work performed in such a way that it can withstand the particular climactic and geographic issues on the Oregon Coast and will not need to be repaired or rebuilt in the near future.

Construction will consist of seismic upgrades to Yaquina View Elementary School Classrooms. Contractor experience with construction of this type would benefit the district.

(F) Public Safety

All work will be performed in accordance with OR-OSHA safety regulations. LCSD and the contractor will work with the public to minimize hazards related to construction. The project will lead to improved public safety by modernizing facilities and improving the state of repair at Yaquina View Elementary School.

(G) Reduction of Risks

Granting an exemption to the competitive bidding for this project will reduce risks to LCSD and to the public by improving the structural integrity of Yaquina View Elementary School, thereby reducing the risk of damage to the building and its occupants in the case of a seismic event.

(H) Affect on Funding

The project will be funded by seismic grant funds through Oregon Infrastructure Finance & Authority. Exempting the project from the competitive bidding process will not affect the source of the funding.

(I) Control of Impact from Market Conditions

The nature of the project requires construction to occur within a tight schedule, with the need to complete work by August 31, 2021. The continued use of parts of the facilities during construction, and the possible intervention of weather will limit the number of days available for completion of this project. The CM/GC process will permit the project to be completed more quickly than would be possible through traditional contracting methods, resulting in greater safety and utility to LCSD and to the general public.

LCSD has a projected budget for this project, and intends to adhere to that budget as closely as possible. Early reliable pricing provided by the CM/GC contractor during the design phase will reduce the potential for time delays due to later discovery of higher-than-anticipated costs and consequent changes of direction.

Use of experienced contractors in the CM/GC process will allow LCSD to avoid potential labor fluctuations or scarcities resulting from schedule demands, weather events, or labor fluctuations or scarcities. The CM/GC process will allow LCSD to allocate the risk of unexpected problems and construction defects in a manner likely to result in long-term cost savings, and will allow LCSD to benefit from value engineering in the construction process.

(J) Technical Complexity

The various technical complexities of the project are best addressed by a collaborative team effort of LCSD and a CM/GC contractor:

- 1) LCSD's established overall seismic grant budget cannot be exceeded. It is important to maintain the highest level of project management throughout all phases of design and construction. Value engineering and constructability evaluations performed by the CM/GC are vital to the success of this project. The establishment of a guaranteed maximum price at the earliest possible date will be of great benefit to the District, and is only possible under a CM/GC approach.
- 2) The schedule for this project is critical. LCSD has arranged to accommodate displaced students for a limited time. New facilities must be complete and fully operational to allow occupancy by August 31, 2021.
- 3) Existing school operations will continue during the construction period. Critical issues will include maintaining a safe school environment for students and staff, delivery and staging of construction materials with minimum impact on school operations, and the continuity of mechanical and electrical services during construction.
- 4) Construction on the Oregon Coast requires unique skills and experience to avoid water intrusion, wind damage, schedule delays, and unexpected cost overruns due to inclement weather. The impact of severe winter storms with torrential wind-driven rains offers unique construction challenges. The CM/GC contractor's input regarding maintaining facility operations during construction and avoiding potential delays to construction date will ensure that the project is completed with a minimum of disruption or delay to students or staff.

(K) New Construction vs. Remodel

This project is intended to remodel and upgrade existing structures at Yaquina View Elementary School. Hiring a contractor familiar with this type of project would result in better quality of work.

(L) Occupied or Unoccupied

As noted in paragraph (J), it is expected that school operations will continue during the construction period. Accordingly, the contractor must be able to minimize safety risks to students, staff and the public during construction.

(M) Phases

Due to the uncertainties involved with weather and working with an operating school, it is likely that the project will be built in several phases as circumstances permit. It is necessary to have a contractor who has the willingness and flexibility to accommodate these needs.

(N) Expertise in Alternative Contracting Methods

LCSD's personnel have handled previous projects involving alternative contracting methods and exemptions from the bidding process. They have the necessary expertise and substantial experience to undertake this contracting process. LCSD has also retained legal counsel with the necessary expertise and experience to help negotiate, administer and enforce the terms of the public improvement contract.

4. Findings – Competition and Cost Savings

Use of the proposed alternative contracting method is unlikely to encourage favoritism or diminish competition and will result in substantial cost savings to LCSD.

(A) Unlikely to Encourage Favoritism or Diminish Competition

Favoritism will not play a role in the selection of a contractor for this project. The selection will be conducted through an open and advertised Request for Proposal process. All qualified firms will be invited to submit proposals. LCSD will publish a legal notice in the Daily Journal of Commerce in order to provide project information to all interested contractors. LCSD will also publicly advertise the RFP to prospective bidders in any other manner it thinks appropriate to obtain solicitations from as many qualified and interested proposers as is feasible.

All qualified firms will be able to participate in an open, competitive selection process. Contractor selection will be based upon criteria relating to price, quality of performance, and other factors specified in the RFP documents or developed through discussions with competitive proposers. The RFP will provide an opportunity for bidders to protest the District's awards.

(B) Will Result in Substantial Cost Savings

Use of the CM/GC process will lead to substantial cost savings by reducing the time of construction and permitting increased use of the school facilities and by encouraging the development of cost-saving construction processes.

Time Savings

The nature of the project requires construction to occur within a tight schedule; as noted above, with the need to complete work by August 31, 2021. The continued use of parts of the facilities during construction, and the possible intervention of weather will limit the number of days available for completion of this project. The CM/GC process will permit the project to be completed more quickly than would be possible through traditional contracting methods, resulting in greater safety and utility to LCSD and to the general public.

LCSD has a projected budget for this project, and intends to adhere to that budget as closely as possible. Early reliable pricing provided by the CM/GC contractor during the design phase will reduce the potential for time delays due to later discovery of higher-than-anticipated costs and consequent changes of direction.

Cost Savings

The Request for Proposal method and the use of a CM/GC will permit LCSD to choose a contractor based upon considerations of quality of construction, expertise useful to handling the technical challenges of the project, and other qualities that will lead to substantial cost savings over the lifespan of the improvement.

Use of experienced contractors in the CM/GC process will allow LCSD to avoid potential labor fluctuations or scarcities resulting from schedule demands, weather events, or labor fluctuations or scarcities. The CM/GC process will allow LCSD to allocate the risk of unexpected problems and construction defects in a manner likely to result in long-term cost savings, and will allow LCSD to benefit from value engineering in the construction process.

LINCOLN COUNTY SCHOOL DISTRICT
YAQUINA VIEW ELEMENTARY SCHOOL SEISMIC REHABILITATION

REQUEST FOR PROPOSALS

Owner: Lincoln County School District
1212 NE Fogarty Street
Newport, OR 97365
541-265-9211

Engineer: ZCS Engineering & Architecture
524 Main Street, Suite 2
Oregon City, OR 97045
503-659-2205

Lincoln County School District (Owner) solicits proposals for a construction firm interested in providing Construction Manager/General Contractor (CM/GC) services for the Yaquina View Elementary School.

Project Description:

The seismic retrofit of Yaquina View Elementary School includes the rehabilitation to the existing lateral system components in order to meet the requirements for "Life Safety" as outlined in ASCE 41-17. This will be accomplished by adding to or altering the existing structure and lateral load path to the building foundation.

Attached please find the project RFP, a set of drawings that shall act as a representative sample of the work to be completed, and a sample contract that is subject to change prior to signing by the winning Proposer. The Owner will serve as the contracting agency for the project.

Submission: Respondents must submit one (1) original, five (5) complete copies, and one (1) USB flash drive of their proposal to:

Owner Representative: Rich Belloni
Location: Lincoln County School District
Address: 1212 NE Fogarty Street, Newport, OR. 97365

Proposals must be received no later than 1:00 p.m. on January 3, 2023.

All proposals that are not time-stamped by the deadline will be considered late and will be returned to the proposer unopened.

REQUEST FOR PROPOSAL

Construction Manager/General Contractor

Section 1.00 SECTION I: GENERAL INFORMATION

Lincoln County School District (Owner) solicits proposals for a construction firm interested in providing Construction Manager/General Contractor (CM/GC) services for the Yaquina View Elementary School Seismic Rehabilitation. The proposals will be received per the following:

1 PROPOSALS DUE:

Deadline: 1:00 PM – January 3, 2023
To: Rich Belloni, Facilities Director
Location: 1212 NE Fogarty Street, Newport, OR. 97365
Lincoln County

2 PRE-PROPOSAL CONFERENCE: A mandatory pre-proposal conference will be held at 11:00 AM on December 19, 2022 at 351 NE Harney Street, Newport, OR 97365.

3 CM/GC APPROACH: The Owner has chosen the Construction Manager / General Contractor (CM/GC) project approach over the more traditional design-bid-build in order to obtain the earliest occupancy of the Yaquina View Elementary School at a Guaranteed Maximum Price (GMP). In addition, the project sequencing, scheduling and logistics required to complete the work within the earliest reasonable time can best be achieved by the CM/GC approach. It is the intent of the Owner to enter into a contract with the selected CM/GC which will include pre-construction services with a GMP for the entire scope of work.

4 MINIMUM PRE-QUALIFICATIONS FOR CM/GC FIRMS: Certain minimum qualifications have been established in order for the proposers to be considered for the contracts described in the RFP.

- 4.1 Proposers shall have five or more years continuous experience as a current construction firm that has completed at least two other projects of comparable size, cost and complexity during that time.
- 4.2 Proposers shall be capable of providing a 100% performance bond and 100% labor and material bond for the project.
- 4.3 Proposers shall have key personnel available for the time and magnitude of the project throughout its duration. Key personnel assigned to the project shall maintain their assigned position throughout the project unless requested to be removed by the Owner or unless otherwise approved by the Owner.
- 4.4 Due to the fast paced timeline associated with this RFP, proposers may self-certify that they meet these requirements by filling out the enclosed prequalification statement. Prequalification is mandatory. Proposals that do not contain the signed Prequalification Statement will be deemed nonresponsive to this RFP and will be disqualified from further consideration.

- 5 **RFP METHOD:** The Owner will use the Request for Proposal (RFP) competitive procurement method. The process has several major components, including but not limited to:
 - 1) RFP Notice;
 - 2) Walk-through of the Site;
 - 3) Question / Answer Period;
 - 4) Receipt of Proposal Response;
 - 5) Proposal Evaluation, scoring and short list;
 - 6) Reference Checks;
 - 7) Interviews and scoring;
 - 8) Recommendation to the Board and Board Approval;
 - 9) Contract Negotiation.

- 6 **EVALUATION FACTORS:** CM/GC's responding to this request will be evaluated on several factors as set forth in the RFP, including but not limited to fee, qualifications, prior experience, proposed cost control approach, proposed schedule, and overall project approach for the complete work.

- 7 **RFP CONTACT:** The primary contact person for this solicitation is Rich Belloni, Lincoln County School District, and Facilities Director. Between the period of time that the RFP is issued and the time when the Intent of Award is posted, please direct all contact regarding the solicitation and the CM/GC process or the evaluation process for this project to this individual, unless specially re-directed by RFP Contact.

- 8 **RFP DOCUMENTS:** A copy of the RFP specifications and documents are on file and may be obtained for review at the Information of Record address below. Request may also be made by contacting the RFP Contact.

- 9 **INFORMATION OF RECORD:** The official source of information for this project until the Intent of Award is located at ZCS Engineering and Architecture – 524 Main Street, Suite 2, Oregon City, OR 97045.

- 10 **INTERESTED PARTIES LIST:** As a courtesy, the Owner will provide copies of Addenda items (official changes / revisions / updates to the process or documentation) via email to CM/GC firms who register on the Interested Parties List, but it is important for all CM/GC firms to understand that it is their responsibility to check with the RFP Contact for regular updates. Please contact the RFP Contact, Rich Belloni, to ensure your firm is on the Interested Parties List, if you have not already been informed that you are.

- 11 OWNER'S RIGHT TO CANCEL PROCESS OR REJECT PROPOSALS: The Owner may cancel a solicitation process, or reject any proposal in whole or in part when it is in the Owner's best interest as determined by the Owner. This may include rejecting any proposal not in compliance with all prescribed public contracting procedures and requirements, and for good cause, rejection of all proposals upon a finding that it is in public interest to do so. If the Owner chooses to reject the proposal in part, it may in certain instances provide notice of any correction or modifications to prospective CM/GC firms who originally submitted proposals, solicit supplemental information from them, and set an expedited deadline for their supplemental submissions.

Section 2.00 OVERVIEW OF PROJECT

The Lincoln County School District is proposing to remodel the existing Yaquina View Elementary School located at 351 NE Harney Street, Newport, OR 97365. The seismic retrofit of Yaquina View Elementary School includes the rehabilitation to the existing lateral system components in order to meet the requirements for "Life Safety" as outlined in ASCE 41-17. This will be accomplished by adding to or altering the existing structure and lateral load path to the building foundation.

The following project components are intended to be an outline of the work to be performed; however, the list is not an all-inclusive list.

- 1 PROJECT COMPONENTS: In general, the Yaquina View Elementary School project may include the following components:
- The perimeter walls need to be properly attached to the diaphragm for in-plane plane loading.
 - The perimeter walls need to be properly attached to the diaphragm for in-plane plane loading.
 - A new seismic isolation joint will be installed at the interface between the portions of the school to be retrofitted and the buildings outside the scope of work. This will limit pounding forces between the buildings.
 - Provide additional plywood sheathing over the existing sheathing in order to obtain additional shear capacity and allow for greater diaphragm spans
 - Provide out-of-plane strengthening via posts or walls in order to provide adequate out-of-plane strength to the shear wall.
 - Install shear walls in the longitudinal and transverse directions at strategic locations to provide additional lateral support.
 - Provide additional shear wall infills at locations where clerestory windows exist to increase in-plane shear strength.
 - New drag elements will be installed at the diaphragm locations where there is not adequate diaphragm tensile capacity.
 - Provide new out-of-plane framing and hardware at locations where the foundation is not restrained by a slab.
 - Install blocking and strapping to provide a continuous cross tie between diaphragm chords.

- 2 CONSTRUCTION BUDGET: The construction budget will not exceed \$2,054,590.00

Section 3.00 OVERVIEW OF SERVICES NEEDED:

- 1 CM/GC FUNCTION: The CM/GC will advise the Owner and the Design Team in the completion of design process and will coordinate and manage the construction process as a member of the Project Team with the Owner and Design Team. The CM/GC shall be skilled in developing schedules, preparing construction cost estimates at the schematic design, design development and construction stages, performing value engineering, analyzing alternative designs, costs and constructability issues, studying labor conditions, understanding construction methods and techniques, and coordinating and communicating these activities through the design and construction phases to all members of the Project Team. In addition, the CM/GC shall be familiar with the local labor and subcontracting market.

The CM/GC shall serve as the general contractor for the Project. For clarification, the CM/GC will act as the Owner representative for purposes of executing sub-contractors, but the Owner does reserve the right to deny award of any sub-contract.

- 2 PRE-CONSTRUCTION PHASE: During the Pre-construction Phase, the CM/GC shall work with the Design Team to analyze the design and recommend modifications for improving the constructability of the facility and providing the Owner with the highest quality facility within the specified time frames and budget.
- 3 CONSTRUCTION PHASE: During the Construction Phase, the CM/GC shall manage the construction, provide and pay for all materials, tools, equipment, labor, professional and non-professional services, and shall perform all other acts and supply all other items necessary to fully and properly perform and complete the work defined in the sample contract attached to this RFP, as well as those services defined in “CM/GC Scope of Services” of this RFP and other services as may be contractually agreed upon between the CM/GC and the Owner. All other work will be competitively bid and awarded by the CM/GC.

The Lincoln County School District will serve as the contracting agency for the project. The Local Contract Review Board has approved this procurement process.

Section 4.00 CM/GC SCOPE OF WORK

The CM/GC shall provide the services described in the sample contract document, CM/GC Sample Agreement between Owner and Construction Manager as Constructor where basis for payment is the Cost of the Work plus a Fee with a Guaranteed Maximum Price, as well as the following:

1 INTEGRATED APPROACH:

- 1.1 An integrated project team approach shall be required. This includes:
 - Participating in design meetings led by ZCS to help establish project budgeting and best value considerations.

Note: ZCS has completed schematic level planning documents. It is anticipated that the CM/GC will be joining the project team as the Construction Document Phase commences.

2 PRECONSTRUCTION SERVICES:

- 2.1 Upon authorization to proceed, provide preliminary evaluation of the budget, program and other documents prepared by ZCS and their consultants.
- 2.2 During the course of the design, consult with the Owner and the Design Team regarding design and construction planning for rehabilitation work, selection of materials and systems, construction feasibility, materials and labor availability, time requirements, costs, Alternative designs and materials, budgets and economics. Attend meetings with the Owner and Design Team to be held at ZCS's office.
- 2.3 Prepare scheduling, cost estimates, value-engineering recommendations, review Design Team's documents for constructability, and provide different options for sequencing of the work
- 2.4 Provide estimating and cost control services. Provide recommendations to the Owner for keeping costs within the project budget. Prepare estimates and estimate reconciliations at major design milestones. Develop a project budget and reporting system and provide monthly cost status reporting, including cash flow projections.
- 2.5 Review and provide advice on the Design Team's documents for completeness, adequate detailing, compliance with program and adherence to codes or applicable agency requirements.
- 2.6 Implement a cost-loaded scheduling system for use during the preconstruction and construction phases.
- 2.7 Implement all long-lead procurement items and recommend and implement an early purchase phase project approach if warranted.

- 2.8 The project will be built under the jurisdiction of Newport Planning & Community Development. The CM/GC will submit for and obtain all required permits and retain copies for the Owner's permanent files. All plan check and building permit fees and any required System Development Charges will be paid by the Owner. All other permit fees will be applied for and paid for by the CM/GC.
- 2.9 Perform labor, vendor and supplies analysis. Develop bid packaging strategy that encourages maximum participation by Minority and Women Owned Emerging Small Businesses Enterprises; local contractors, subcontractors, vendors and labor resources as well as diversity of workforce. Implement bid process that conforms to the Owner's requirements.
- 2.10 Plan for construction; work with the Design Team to prepare early bid packages for specific portions of the Project, such as asbestos abatement, demolition, foundation and structural framing, or other portions of work.
- 2.11 It is anticipated that the work of the Project shall be divided into bid packages consisting of separate trade contracts, with the CM/GC acting as the general contractor to these separate subcontractors. Recommend bid package strategy to the Design team. Perform subcontractor, supplier and labor analysis. Develop interest in the project and provide lists of possible subcontractors and suppliers. Encourage maximum participation by local contractors, suppliers, vendors, and labor resources. Develop a bidder prequalification process.
- 2.12 Develop a Guaranteed Maximum Price proposal for the entire project based on at least 75% completed Construction Documents prepared by the Design Team.
- 2.13 Publicly advertise and competitively bid all the work of the Project to the subcontractors, as stated in the Special Provisions of this RFP and per public bidding requirements. The subcontracts will be between the CM/GC and the subcontractors. The schedule for the Project will be guaranteed by the contract between the Owner and the CM/GC. The contract and/or subcontracts will contain liquidated damages provisions, in the event of late completion.
- 2.14 Distribute bid documents and addenda prepared by the Design Team. Include subcontract and bidding conditions particular to the CM/GC's operations and in keeping with public contracting requirements. Facilitate bidder questions and responses. Conduct Pre-Bid Conferences and site visits.
- 2.15 Prepare final construction estimates for each bid package before it goes to bid. Review and report on all bids comparing these to final estimates.
- 2.16 Receive and publicly open all bids and conduct bid analysis. Award contracts. Conduct Pre-Construction Conferences. These bid packages shall be bid and awarded in conformance with State of Oregon Public Contracting Code and Model Public Contracting Rules.

3 CONSTRUCTION PHASE SERVICES:

The CM/GC shall manage the construction, specially including, but not limited to the following:

- 3.1 Provide all construction supervision, coordination, inspection, labor, materials, tools, construction equipment and subcontracted items necessary for the Project.
- 3.2 Establish procedures for submittals, requests for information, payment requests, change orders and other procedures. Maintain logs, files and other documentation.
- 3.3 Maintain and update the Master Schedule.
- 3.4 Conduct regular site progress meetings with the Owner and Design Team representatives, at least monthly. Promptly produce and distribute minutes of all such meetings.
- 3.5 Coordinate the work of subcontractors and vendors. Provide regular and on-going quality inspection, ensuring that the work complies with the contract documents and all applicable codes and regulations.
- 3.6 Establish a change order processing system. The Owner expects a Guaranteed Maximum Price to include any contingency for the CM/GC's use to cover cost considered reimbursable as cost of the work under the CM/GC contract, and no change orders for that work would be necessary. Any change orders may include such things as changes in scope of work, systems, kinds and quality of materials, finishes or equipment at the request or upon approval of the Owner. No other changes orders will be issued.
- 3.7 Establish and implement a cost reporting system that tracks and reports status of Subcontractor, vendor and supplier payments, change orders, contingency and overall project budget status.
- 3.8 Report progress of the work and recommend such action as may be necessary to keep the project on schedule and within budget. Review all subcontractor requests for time extensions and make recommendations to the Owner.
- 3.9 Establish a subcontractor payment process. Inspect the work to verify the status of work performed and materials stored, and certify all subcontractor payment requests. Use cost-loaded CPM schedule for calculating subcontractor payments. Verify compliance with prevailing wage rate requirements.
- 3.10 Provide comprehensive Monthly Payment reports, including cost status, quality control reports, RFI, submittal and potential change order status and status of outstanding issues.
- 3.11 Establish and maintain Quality Control (QC) program.

- 3.12 Establish tracking of and participation of local subcontractors, vendors, suppliers and local labor force. Provide monthly summary report in a format agreeable to the Owner.
- 3.13 Establish and implement Drug Testing and Safety Plans in accordance with State Law 279C.505(2).
- 3.14 Provide training to the Owner’s operational and maintenance staff. Prepare Operations and Maintenance Manuals and As-Built Documentation on marked up copies of the contract documents including drawings and specifications, as defined in the contract documents.
- 3.15 Upon completion of the project, provide the Owner with a Final Report and Final GMP Reconciliation.
- 3.16 Prior to the end of 30 days after a certificate of occupancy is provided to the Owner conduct a review meeting with the Owner and Design Team to review whether it was actually in the best interest of the Owner to use the Alternate Contracting Method (CM/GC) for the project.
- 3.17 Prior to completion of the one year warranty period conduct a review of the project with the Owner and the Design Team to identify any issues that are covered by the warranty and in need of correction, repair, or replacement.

4 COORDINATION OF CONTRACTS

The above is considered as a general overview of the scope of services expected from the CM/GC, but is not intended to relieve the CM/GC of professional responsibility to perform services in all areas necessary for the Owner to have a completed, fully operational Yaquina View Elementary School, meeting or exceeding its current condition, on schedule and within budget, at the end of the contract term.

Section 5.00 PROJECT SCHEDULE:

Preliminary Yaquina View Elementary School Seismic Rehabilitation Schedule:

RFP Proposals and Selection:	January 2023
Design Finalization and GMP Determination:	March 2023
Construction:	June – September 2023

Section 6.00 SPECIAL REQUIREMENTS

Any firm proposing should note the following special requirements concerning the management of the Project:

- 1 **GMP DETERMINATION:** It is the intent of the Owner to enter into a contract with the selected CM/GC where the basis of payment is Cost of the Work Plus a Fee with a Guaranteed Maximum Price (GMP) for the entire scope of the work. Prior to the award of the construction contract, the CM/GC shall provide the Owner with a GMP, which will include estimated construction costs, CM/GC fees, and contingency costs. A full description of items that make up the GMP, including all details, will be required, consistent with the provisions of the contract. If the Owner determines that the project is to be completed in phases, it will notify the Contractor if it wishes the GMP to be set for each discrete phase.

The final construction cost shall be the GMP less any contingency costs that were NOT used. The CM/GC will also provide the Owner with a Public Works Bond, Performance and Payment bonds for the amount of the initial pre-construction services, as well as insurance certificate (s) upon execution of the CM/GC contract. As the project progresses, the Performance and Payment bonds will be adjusted to reflect the full value of the contract. Any amount that exceeds the GMP determination will not be paid by the Owner, unless the increase is a request of material change or scope of work change as agreed upon in writing.

Once GMP is established any cost savings the CM/GC realizes in performing the work will accrue to the Owner.

- 2 **CONTRACTOR PROVIDED OPPORTUNITIES:** The selected CM/GC will be required to develop a plan demonstrating good faith efforts to provide opportunities for local sub-contractors, Minority and Women Owned Businesses and Emerging Small Enterprise. The plan shall also include the CM/GC's approach encouraging a diverse work force. Local contractors are defined as contractors, subcontractors, vendors, and material supplies residing and doing business within Lincoln County, OR for at least the last 12 months. The CM/GC will be expected to provide a monthly status report.
- 3 **SUB-CONTRACTOR PROCESS:** The process used to award construction contracts by the CM/GC will be monitored by the Owner and the CM/GC will issue status reports on a monthly basis. The CM/GC will be required to follow these procedures:
 - 3.1 The CM/GC must publicly advertise for all sub bid packages at least ten (10) days in advance of the bid closing date in publications of record.
 - 3.2 The CM/GC must publicly solicit, receive and open bids, and award contracts. The bid opening will be attended by the Owner personnel and so must be held within five (5) mile radius of the project site.
 - 3.3 All bids will be required to be written and submitted to a specific location at a specific time.

- 3.4 The CM/GC must make good faith effort to obtain at least three (3) bids for all sub bid packages.
- 3.5 The CM/GC must adhere to all public bidding requirements. The CM/GC's sub-contracting records are considered public records, unless exempt. The CM/GC must award the work of each sub bid package to the lowest responsible bidder.
- 3.6 If the CM/GC cannot obtain three (3) acceptable bids, the CM/GC will be required to provide written explanation to the Owner and a recommendation for how the CM/GC desires to proceed with awarding the work. The CM/GC will be required to obtain written approval from the Owner to proceed with award of a contract under these circumstances.
- 3.7 If the CM/GC elects to perform any of the construction of the identified sub bid packages with its own forces, the work must still be competitively bid as described above and the CM/GC must submit the lowest price in order to be awarded a contract for this work. For these sub bid packages, where the CM/GC wishes to submit a competitive bid, bids will be delivered directly to the Owner's project manager, and the Owner will administer and open these bids.
- 3.8 The CM/GC will resolve any and all sub-contractor protests.
- 3.9 While the Owner has a strong desire to encourage opportunities for local contractors, suppliers, and labor resources, all work must be awarded under the competitive bidding requirements described above.

Section 7.00 LEGAL INFORMATION

- 1 **CONTRACT FORMAT:** The Owner will negotiate with the CM/GC using a standard contract. The contract terms which may be negotiated include the details of contract performance, methods of construction, timing assignments of risk, fee and costs, and other matters that affect cost or quality
- 2 **COMPLIANCE WITH LAW:** All CM/GC firms must be "Equal Opportunity Employers" and comply with the appropriate provisions of state and federal law. All firms shall be required to comply with ORS 656.017 regarding Worker's Compensation. Firms are required to be registered with the State of Oregon Construction Contractors Board or the proposal will not be received or considered. The project requires that a contractor or subcontractor to be licensed under ORS 468A.720 for asbestos abatement. No proposal will be received or considered by the Owner unless the proposal contains a statement as to whether the firm is a resident Proposer as defined in ORS 279A.120.
- 3 **PREVAILING WAGE RATES:** Prevailing wage rates for public works contracts in Oregon are required for this Project. No proposal will be received or considered by the Owner unless the proposal contains a statement that the firm will comply with the provisions of ORS 279C.800 – 279C.870 or 40U.S.C. 276a.

- 4 **OWNERSHIP OF DOCUMENTS:** All documents, reports, proposal submittals, working papers or other material submitted to the Owner from the CM/GC firm shall become the sole and exclusive property of the Owner, the public domain (except for materials deemed to be excluded as trade secrets), and not the property of the CM/GC firm. The CM/GC firm shall not copyright, or cause to be copyrighted, any portion of any said documents submitted to the Owner as a result of this solicitation.

- 5 **PUBLIC RECORDS:** Notwithstanding any requirements to make Proposals open to public inspection, the Owner may withhold information exempt or conditionally exempt from disclosure under Oregon Public Records law on the following conditions: 1) If the proposer reasonably believes there are any grounds for exempting information for disclosure under such law, they shall mark the information accordingly; 2) Many exemptions are conditioned upon official or judicial determinations. It shall be the Proposer's obligation to establish that the information is exempt from disclosure; 3) The proposer shall defend, indemnify, and hold the Owner harmless from any claim or administrative appeal, including costs, expenses and any attorney's fees, related to a request to disclose information which Proposer has labeled as confidential. The Owner will not keep confidential information about cost, price, and delivery, which may be open to public inspection. Generally any resulting contract is a public record. The Owner shall be entitled to use information which the Proposer has labeled as confidential, in whole or in part, for proposal evaluation and may make copies for this purpose. Any restrictions related to the information marked confidential do not apply, if the Owner has the right to or has obtained the information from another source.

- 6 **NO GUARANTEE OF CONTRACT:** This request for CM/GC does not commit the Owner to award a contract and to pay any cost incurred by companies responding to the proposal. Any and all costs incurred by a prospective CM/GC firm associated with the submission of a Proposal, interview, contract negotiation, and related expenses are solely the responsibility of that firm.

- 7 **MECHANICS LIENS OR STOP NOTICES:** The resultant contract shall at all times indemnify and hold the Owner harmless from all claims, losses, demands, damages, cost, expenses or liability costs for labor or materials in connection with construction, repair, alteration or installation of structures, improvements, equipment or facilities, and from the cost of defending against such claims, including attorney's fees and costs.

Section 8.00 PROTEST PROCESS

- 1 **PROTEST OR PROCESS AND SOLICITATION:** For public improvement contracts, a prospective Proposer may protest specifications or contract terms and conditions pursuant to OAR 137-049-0260(3), (4) and (5). Unless otherwise specified in the invitation to propose, the protest shall be filed with the RFP Contact no later than 10 days before the proposal opening.
 - 1.1 **PROPOSER'S WRITTEN PROTEST SHALL INCLUDE:**
 - A detailed statement of the legal and factual grounds for the protest;
 - A description of the resulting prejudice to the Proposer; and
 - A statement of the desired changes to the Contract terms and conditions, including any specifications.

- 1.2 A PROPOSER SHALL MARK ITS PROTEST AS FOLLOWS:
 - “Contract Provision Protest”; and
 - RFP Document number (or other information as specified in the RFP document).

- 1.3 OWNER RESPONSE: The Owner is not required to consider a Proposer’s request for change or protest after the deadline established for submitting such request or protest. The Owner shall provide notice to the applicable Person if it entirely rejects a project. If the Owner agrees with the Proposer’s request or protest, in whole or in part, the Owner shall either issue an Addendum reflecting its determination under OAR 137-049-0260 or cancel the solicitation under OAR 137-049-270.

- 1.4 EXTENSION OF CLOSING: If the Owner receives a Written request for change or protest from a Proposer in accordance with this rule, the Owner may extend the RFP due date if the Owner determines an extension is necessary to consider the request or protest and issue an Addendum, if any, to the RFP Document.

- 2 PROTEST OF INTENT TO AWARD: Anyone responding to the Request for Proposal who is not recommended for award by the evaluation committee may protest the recommendation, which is also the Intent to Award, to the School Board, in accordance with 137-049-450(4)(50(6)(7)).
 - 2.1 FORMAT: Any protest must be made in writing, be received before the contract is awarded by the Owner, clearly state the grounds for the protest, and indicate what condition(s) resulted in the proposal not being recommended for award. Any protest which does not comply with the applicable procedures may be rejected.

 - 2.2 TIMING: Any protest must be received by the Owner no later than seven (7) calendar days after notice of the Owner’s decision was mailed. Upon receipt of the protest, the Owner shall notify the proposer recommended for award of the protest and the evaluation committee. The Proposer and the evaluation committee shall have three (3) calendar days from the date the protest was filed to respond to the protest in writing, if they so desire.

 - 2.3 OWNER RESPONSE: When a protest is filed, the Owner shall prepare written analysis of the protest, and make a recommendation to the School Board as to appropriate action to be taken.

 - 2.4 THE GROUNDS FOR PROTEST ARE:
 - The evaluation committee has failed to conduct the evaluation of proposals in accordance with the criteria or processes described in the solicitation materials.
 - Different criteria were used to evaluate different proposals.
 - The evaluation committee unfairly applied the evaluation criteria to a proposal.
 - A member or members of the evaluation committee had a relationship

- with a proposer that represented a conflict of interest.
- The criteria used to evaluate the proposals did not pertain to the services or products requested.
- A member or members of the evaluation committee demonstrated bias toward a proposal or proposer.
- The Owner abused its direction in rejecting the protester's proposal as nonresponsive.
- The evaluation of the proposals is otherwise in violation of any provisions of ORS 279A or ORS 279b of 279C.
- All higher ranked proposals are nonresponsive.

2.5 REVIEW OF PROTEST CRITERIA AND DECISION: The Owner shall present the issues orally or in writing at a public meeting. The appellant shall then have ten (10) minutes to specifically address the protest criteria, and the evaluations committee's recommendation and the recommended proposer(s) shall have a total of ten (10) minutes to respond, divided between them as they wish. If a protest is timely filed, the School Board shall consider the evaluation committees recommendation and the allegations of the protest before rendering a final decision and shall state the conclusions reached and reasons, either in writing or on record in a public meeting of the School Board. Any decision to overturn the recommendation shall be based on a finding that one of the criteria above occurred to the substantial prejudice of the appellant.

Section 9.00 RFP PROCESS

- 1 RFP POSTED: Public notice of the RFP will be published in appropriate publications.
- 2 PRE-PROPOSAL CONFERENCE: A mandatory pre-proposal conference will be held at 11:00 AM on December 19, 2022 at 351 NE Harney Street, Newport, OR 97365. Following the conference, a tour of Yaquina View Elementary and existing facility will be held for those parties interested in submitting. A representative from each CM/GC firm is required to attend. The Pre-Proposal Conference will be the opportunity to discuss the project with the Owner and the Design Team. A written addendum will be issued no later than December 15, 2022 to formalize any Owner responses to oral questions raised by the firms at this Conference.

3 WRITTEN QUESTIONS AND ADDENDA

3.1 Questions regarding the information contained in the RFP must be submitted to the RFP Contact no later than 11:00 AM PST, December 22, 2022. All questions must be RECEIVED by the specified date and time. No oral questions will be accepted other than at the Pre-proposal Conference. E-mail questions to the addresses below.

- For technical questions / clarifications:
Kevin Hassett, ZCS Engineering & Architecture
kevinh@zcsea.com
- For Questions regarding the RFP process:
Rich Belloni, Lincoln County School District
rich.belloni@lincoln.k12.or.us

3.2 All questions received by the parties listed above that require clarification or modifications to the terms and conditions of the RFP will be answered by addenda to this RFP. Addenda will be emailed to those on the Interested Parties List no later than 4:00 PM PST, December 22, 2022. Anonymity of the source of the specific questions will be maintained in the written response.

4 ADDENDA: If in the Owner's opinion, additional information or interpretation is necessary; such information will be supplied in the form of an addendum. Addenda shall have the same binding effect as though contained in the main body of the RFP. Any oral instructions or information concerning the specifications or other information given out by the Owner or Design Team to prospective firms shall not bind the Owner. All addenda shall be issued by the RFP Contact.

5 PROTEST OF SOLICITATION PROCESS: Protest of the specifications or contract terms and conditions pertaining to the RFP must be submitted in writing to the RFP Contact no less than ten (10) days before the proposal opening. All responses will be made in the form of addendum and sent to all firms on the Interested Parties List. (See Section VIII: Protest Process subsection 1).

- 6 **RFP PROPOSAL DUE:** Interested CM/GC firms' proposals must be received no later than 1:00 PM January 3, 2023. Submittals shall be mailed or delivered to:

Lincoln County School District
Rich Belloni
Facilities Director
1212 NE Fogarty Street,
Newport, OR 97365

RFP's will be opened at the district office by the RFP Contact. Since this process involves an RFP and not a straight Bid, the names of participants submitting proposals may be announced, but their cost proposals will not. Information is available and all proposals may be reviewed at the Lincoln County District Office, 1212 NE Fogarty Street, Newport, OR 97365 by appointment only, once the Intent of Award is announced.

- 7 **LATE SUBMISSIONS:** A proposal shall be considered late if received at any time after 1:00 PM PST, on January 3, 2023. Proposals received after the specified date and time will be rejected and returned unopened.
- 8 **INITIAL EVALUATION:** Proposals submitted in response to this solicitation will be reviewed and scored by the Evaluation Committee. Superintendent and Director of Facilities may select a committee to review proposals.
- 9 **SHORTLIST:** The top two (2) or three (3) finalists may be invited to an interview by the Committee. The Owner may provide the top three (3) finalists with notice.
- 10 **REFERENCES:** References for the finalists will be checked by members of the Committee. Response information will be provided to all members of the Committee.
- 11 **INTERVIEWS:** Interviews are optional. Should interviews be held, the shortlisted firms will all be asked the same questions in regards to:
- Project understanding
 - Project approach
 - Project innovation
 - Project communication philosophy
 - GMP protection philosophy
 - Understanding of the CMGC delivery methods

Interviews to be held at the Lincoln County School District Office, 1212 NE Fogarty Street, Newport, OR 97365. Dates available for interviews with the top finalists will be approximately 50 minutes each on January 5, 2023 starting at 1:30pm to 4:30pm. All CM/GC firms should ensure these dates are kept available for potential scheduling.

- 12 **INTERVIEW QUESTION SCORING:** Interview questions will be scored based on the following criteria:
 - 90-100% - The candidate demonstrates a complete understanding of the question subject matter and significantly exceeds response expectations.
 - 70-89% - The candidate demonstrates a strong understanding of the question subject matter and meets or exceeds response expectations.
 - 40-69% - The candidate demonstrates a general understanding of the question subject matter, but answers may contain some weaknesses and deficiencies.
 - 20-39% - The candidate demonstrates a vague understanding of the question subject matter and communicates a below average response.
 - 0-19% - The candidate demonstrates an insufficient understanding of the question subject matter.
- 13 **FINAL EVALUATION:** The results of the proposal evaluations, interviews and reference checks shall be used to determine a final ranking for the finalists.
- 14 **SELECTION:** The evaluation committee will provide a recommendation to the School Board for their consideration and approval. This is currently scheduled for January 10, 2023. For information regarding the Protest of Intent of Award, refer to Section VIII [2] of this RFP.
- 15 **NON-SELECTED PROPOSERS:** If proposers that are not-selected wish to follow up with the Owner, they may request a meeting within 10 days of announcement of Notice of Intent to Award.
- 16 **CONTRACT NEGOTIATIONS:** Upon School Board approval of the Evaluation Committee's recommendation, the Owner will proceed to negotiate a contract with the approved CM/GC firm. If negotiations are not successful, the Owner may break off negotiations and begin negotiations with the number two ranked CM/GC firm, and so forth until a contract is negotiated. The School Board must approve and make final award of Contract.
- 17 **CONTRACT BASED ON GMP AGREEMENT:** It is the intention of the Owner to enter into a contract with the selected CM/GC which will include a Fixed Fee for the Pre-Construction activities up through submittal of a GMP and a fixed fee for remaining CM/GC services as part of the total GMP. If the Owner is unable to successfully agree upon a GMP for the project with the selected CM/GC, the Owner reserves the right to terminate the Contract and commence negotiations with the next ranked finalist. Upon termination of the Contract the Owner will accept assignment of long-lead subcontracts previously agreed to and awarded. The Owner reserves the right to reject any and all proposals.

18 **CONTRACTOR WITHDRAWAL FROM PROCESS:** Once submitted, any firm proposing may withdraw the proposal at any time prior to the day of opening. However, all proposals shall be irrevocable for a period of sixty (60) days from the day of the opening.

Section 10.00 RFP SCHEDULE:

The milestones for the selection process are defined below. The dates are approximate and SUBJECT TO CHANGE.

Activity	Date
1. Request for proposals announcement	December 13, 2022
2. Pre-proposal conference	December 19, 2022 - Time 11:00 AM
3. Last day to submit questions for clarification	December 22, 2022 - Time 11 AM
4. Addendum issued	December 22, 2022 - Time 4 PM
5. Last day to submit proposals	January 3, 2023 - Time 1 PM
6. Evaluation Committee meets	January 3, 2023 – Time 1 PM
7. Evaluation Committee interviews top proposers	January 5, 2023 – Time 1:30 PM – 6 PM
8. Notice of Intent to Award	January 10, 2023
9. Award Contract	February 14, 2023
10. Begin CM/GC Design-Construction	March 1, 2023

Section 11.00 EVALUATION CRITERIA

Proposals will be evaluated on the basis of the following areas and points assigned:

<u>Evaluation Criteria</u>	<u>Maximum Possible Points</u>
Cover Letter	0 points
Firm Experience	15 points
CM/GC and Related Experience	15 points
Key Personnel Experience	20 points
Overall Project Understanding / Approach	15 points
Scheduling Approach	5 points
Cost Control	15 points
Fee	10 points
References	5 points
Maximum Possible Points	100 points

Section 12.00 SUBMISSION REQUIREMENTS

- 1 RESPONSE FORMAT:** The responses shall be organized in the manner and shall be presented in the same sequence as indicated below. Any deviation from the format may result in the Evaluation Committee being unable to locate specific information which may result in a loss of points.

Proposals shall be limited to twenty-five (25) 8-1/2 x 11 pages total, including all exhibits and/or attachments. 11x17 sheets and fold-outs should not be used. All pages shall be numbered. The following pages are exempt from the 25 page limit: cover and back of submittals, a one page cover letter, a one page table of contents, resumes of key personnel, tab and blank divider pages, certified letter from bond and Surety Company, and the non-collusion and proposal forms.

The Proposals shall be tabulated in separate sections in response to the detailed proposal requirements. All material shall be in 8-1/2 x 11 format, bound vertically on the 11" side. No other material shall be submitted.

- 2 DOCUMENTS REQUIRED:** Proposal Packages must include the following:
 - Response documents and all requested additional related items such as resumes, schedules, bonding certificates etc.
 - Statement of Prequalification (Attachment A)
 - Statement of Assurance (Attachment B)
 - Demonstrated Drug Testing Program (Attachment C)
- 3 NUMBER OF RESPONSES REQUIRED:** Proposers shall submit ONE ORIGINAL AND FIVE (5) COPIES of the total proposal and attachments. In addition, Proposers shall submit one USB flash drive with a copy of the complete RFP in PDF file format.

Section 13.00 CONTRACTOR'S RESPONSE DOCUMENT:

Proposals must reply to each of the following items. Responses must appear in the same order listed below. Concise and direct answers are encouraged.

- 1 COVER LETTER:** A letter of introduction stating that the applicant wishes to be considered for the project. Include full name of firm or joint venture, RFP contact person, email address, mailing address, telephone and facsimile numbers. If joint venture, the relationship of the two parties shall be indicated in terms of percentage participation in the work and in the fee.

2 FIRM EXPERIENCE:

2.1 Firm Description: Provide a brief description of your firm's history, the type of work you have performed and your capabilities. Include an Annual Volume of Figures for the past five years and current bonding capacity. Provide a certified letter from your bonding or surety company that certifies your firm's bond history, existing bonded contracts and current, total bonding capacity. If a joint venture, provide the information for each of the firms involved. List the sub-consulting firms that will be part of your team during the Pre-Construction phase of the work.

2.2 Project Experience: Describe overall firm experience, and provide a listing, in chronological order, in chart format, of your firm's last (2-5) completed projects of a similar nature performed within the last 5 years. Include completion date; name of owner; contact person; and current phone number; name of Architect, contact person and current phone number; name of contractor and construction manager; and contact person name and telephone number for each; location of job; description of job (i.e., remodel or new construction, County's, Seismic Rehabilitation, etc.); final construction contract amount; total dollar amount of change orders;

- Specific Facility Experience: Describe specific experience, and provide a listing as indicated above of your firm's experience in the following types of facilities, including all information indicated above:

a Public Agencies and Public Contracting: Describe your firm's experience on projects for public agencies and performed under public contracting statutes and requirements.

b Remodeling: Describe your firm's experience on projects where interior and exterior remodeling was done to existing timber framed structures.

3 CM/GC AND RELATED EXPERIENCE: Describe firm experience with CM/GC-GMP projects for the public sector. The listing should follow the format described above in the previous item, but should include both the original GMP and the final cost of the Work. (If the firm's public sector CM/GC-GMP experience is limited, experience with pure CM, General Contractor, Design/Build or CM/GC-GMP for the private sector may be discussed.).

4 KEY PERSONNEL EXPERIENCE:

4.1 Organization of Team: Provide a project organization chart showing your proposed staff for this job, including all professional staff in the following areas; project management; estimating; pre-construction and construction phase services. Identify your Project Manager, Project Executive, and Site Superintendent.

- 4.2 **Team Member Resumes:** Include resumes for all individuals listed in the chart. Indicate the proposed percentage or full time equivalent (FTE) that each person will work on this project during the 1) Phase I – Pre-Construction Services, and 2) Phase II – Construction Phase Services. (100% = 1.0 FTE). The resumes shall include each individual’s education, work history, length of tenure with your firm, and relevant, prior experience.
- 4.3 **Additional Team Members:** For those individuals that are not full time, describe how they will work on the project. If your proposal involves individuals from more than one firm, describe prior experience, if any, of the firms and individuals work with each other, and how the proposed team will work for this project. By listing the individuals in the proposal, the firm assures that these individuals will work on the project at an approximate minimum of the percentages shown. The Owner reserves the right to request a substitution of personnel if deemed to be in the best interest of the Owner.
Should the firm be invited to an interview, the key personnel listed above will need to be in attendance and questions may be directed solely to them. At a minimum, the Project Manager, Superintendent and Project Executive dedicated to the project shall be in attendance at any interview.

5 **OVERALL PROJECT UNDERSTANDING / APPROACH:**

- 5.1 **Organizing the Project:** Describe your firm’s overall CM/GC plan for completing the project. Discuss your approach to reviewing the program, and services to be provided during design and managing construction. Within the parameters described in this RFP, how would you organize and monitor the work to ensure quality, function, timely completion and cost within or under budget? What will be done by your firm to guarantee the GMP will be achieved with the Owner’s budget as required?
- 5.2 **Phasing and Packaging:** Given the available project information, describe how your firm will develop phasing and bid packaging for the project.
- 5.3 **Project Management:** Describe how your firm will approach the project management and construction management aspects of this project. How will your firm ensure that the Owner’s needs are met?
- 5.4 **Organizational Tools:** Discuss your firm’s approach to providing the successful CM/GC services, including cost, schedule and quality effectiveness. Include specific examples of actual products, such as estimates, progress reports, schedules, constructability reviews, value engineering studies, forms, general conditions budgets, organizational structures, etc.
- 5.5 **Problem Solving:** Describe your approach to problem solving for this project. Describe the largest challenge your firm faced within the last five years in working on similar projects, and how you resolved that challenge.

- 6 **SCHEDULING APPROACH:** Describe how your firm will ensure the schedule requirements are met. Specifically, how will your firm organize your work, staffing, and coordination of team members in order to ensure that all schedule milestones are achieved? How will your firm report progress and mitigate delays? Describe prior experience and approach with fast-track phased construction bid packages. What has been your recent experience on fast-track phased construction in terms of completion of bid packages?
- 7 **COST CONTROL:** Give a description of how your firm will manage the work to control costs and optimize savings during the pre-construction and construction phases.
- 8 **FEE:** Provide a proposal of fees and costs as follows:

- 8.1 State the total Construction Phase fee as a percentage of the cost of the work for services described in the RFP and attachments.
- 8.2 Provide a “Not to Exceed Cost” as described in the Pre-Construction Services for the services described in the RFP and attachments.

Please note: Estimates for fees and costs shall be accompanied with a detailed breakdown. This fee information, while a critical element of the evaluation/selection process, will also be used in the negotiation of the final agreement.

- 8.3 Provide a detailed estimate of construction phase staffing costs consistent with the preliminary project schedule, your proposed staffing plan and the CMGC Cost Matrix. Include assumed durations and proposed hourly rates, including labor burden. Also provide estimated travel, housing and per diem costs as separate line items. See Attachment D for CMGC Cost Matrix.
- 8.4 Provide the cost of the 100% payment and Performance Bond as a percent of the direct construction cost plus fee.
 - Provide a brief explanation of your firm’s policy on subcontractor bonding.
 - Provide the cost of the “Sub-guard” bond, if applicable, as a percent of the direct construction cost plus fee.
 - Provide a letter from you bonding company confirming their ability to provide 100% payment and performance bond for the project.
 - Provide the cost of General Liability Insurance as a percent of the direct construction cost plus fee. See Article 19 of the attached draft CMGC Contract for Insurance requirements.

The Fee criteria will be evaluated based on clarity of the cost breakdown, the cost itself, and what is included or excluded in the breakdown of cost.

- 9 **REFERENCES:** Provide at least two (2) references for projects of similar size and scope including client name, key contact’s name, address, email, and phone number.

ATTACHMENT A
PREQUALIFICATION STATEMENT

PROJECT TITLE: Yaquina View Elementary School Seismic Rehabilitation
Construction Manager / General Contractor

PROJECT LOCATION: Newport, Oregon

Proposers must meet certain minimum Prequalification Criteria in order to be eligible to submit proposals. In the interest of expediting the contract awards and reducing preparation expense to potential Proposers, the Owner will allow Proposers to self-certify that they meet the following pass/fail Prequalification Criteria and are therefore eligible to propose on this procurement:

Bonding Capacity: The Proposer must be capable of providing, for the full term of the project and one year after completion, a 100% Performance Bond and 100% Payment Bond for a project valued up to 100% of the construction costs, estimated to be up to \$2,054,590 for this CM/GC Contract.

Do you meet these criteria () Yes or () No ?

Specialized Experience: The Proposer must have completed at least two projects of similar or greater scope, which have been contracted in the Northwest United States (Alaska, Washington, Oregon, Idaho, Montana, Northern California) within the last five years.

Do you meet these criteria () Yes or () No ?

Availability: The Proposer's anticipated work in terms of time and magnitude for the time period February, 2023 through September, 2023, must accommodate this project, including availability of key personnel for this project.

Do you meet these criteria () Yes or () No ?

Licenses: The Proposing firm and its subcontractors must be licensed to do business in the State of Oregon. This means that the firms must have current Oregon Construction Contractors Board registration.

Do you meet these criteria () Yes or () No ?

If not, how do you propose conforming to this requirement?

Signature of authorized person

Title of authorized person

END OF DOCUMENT

**ATTACHMENT B
STATEMENT OF ASSURANCES**

PROJECT TITLE: Yaquina View Elementary School Seismic Rehabilitation
Construction Manager / General Contractor

PROJECT LOCATION: Newport, Oregon

- 1) The undersigned attests that he/she has the authority and/or responsibility to represent the organization submitting this Proposal in all phases of the Request for Proposal (RFP) process and in this Statement of Assurances.
- 2) The Firm understands that this RFP is considered an integral part of the RFP process, and RFP terms shall be binding on the Firms. Failure of the successful Firm to accept these obligations in a Contract as authorized by the Statement of Assurances may result in cancellation of an award.
- 3) The proposer accepts all terms and conditions contained in this RFP and the RFP and Proposal Response, and any modifications will be made part of the contract documents. It is understood that all proposals become part of the public file on this matter, unless limited and specific information is identified and exempt under Oregon Public Records Law.
- 4) The undersigned understands that any false or substantially incorrect statement in the RFP or Statement of Assurances may disqualify this Proposal from further consideration or any further Contract.
- 5) Firm understands that in responding to the RFP, Firm agrees to comply with all applicable federal, state, and local laws, regulations and requirements related to the RFP and performance of any resulting Contract, including but not limited to those referenced in this RFP.
- 6) The undersigned acknowledges receipt of and agrees to be bound by addenda numbered _ through _____, inclusive and any additional addenda issued until intent of Award has been posted.
- 7) The Firm certifies that the Contractor can meet the insurance requirements outlined in the proposed Contract (Insurance Coverage Required) and that the Firm understands that such coverage must be kept active during the entire term of the Contract, if selected. Contractor shall commence no work under this contract until the Contractor and every subcontractor has a public works bond filed with the Construction Contractors Board in accordance with ORS 279C.830 and all other bonding and insurance requirements have been met and a Notice to Proceed has been issued.
- 8) Non-Collusion: The undersigned certifies that:
 - a) This bid has been arrived at independently and is being submitted without collusion with any other vendor of materials, supplies, equipment or services to limit independent bidding or competition, and
 - b) The contents of this bid have not been communicated by the undersigned or its employees or agents to any person not an employee or agent of the undersigned or its surety on any bond furnished with the bid, and will not be communicated to such person prior to the official opening of the bid.

- 9) The Contractor is a resident Contractor _____ or nonresident Contractor _____ of the State of Oregon as defined in ORS 279A.120.
- 10) The Undersigned certifies that they are in compliance with requirements for construction contractors or landscape contractors and are registered and bonded with the State of Oregon Construction Contractors Board as follows:
- (a) Registration NO. _____ Expiration Date: _____
- 11) The Undersigned agrees, if awarded a contract, that they will comply with the provisions of ORS 279C.800 – 279C.870 or Davis-Bacon 40 U.S.C 3141 et seq as applicable, pertaining to the payment of the prevailing wage rates. By signing below the Undersigned agrees that he/she affirmatively acknowledges the following:
- (a) Compliance with ORS 279C.838 and 40 USC 3141 et seq (if both state and federal Davis-Bacon applies. IF the state rate is higher, the contractor and every sub-contractor shall pay at least the state rate); or compliance with ORS 279C.840 (Davis-Bacon does not apply, and only the state prevailing rate of wage is to be paid); or compliance with 40 USC 3141 et seq (only Davis-Bacon rate of wage applies, or is the highest one for all of the job categories).
- 12) In the event the Proposer is awarded the contract and fails to complete the work within the time frame specified, including extensions granted, liquidated damages shall be paid to the Owner as outlined in the General Conditions attached in the Contract.
- 13) By signing this page Contractor hereby certifies that s/he has not discriminated against minority, women or emerging small business enterprises in obtaining any required sub-contracts, and Contractor hereby certifies that to the best of Contractor’s knowledge, s/he is in compliance with all Oregon Tax laws described in ORS 305.380(4).

I, the undersigned, have read and thoroughly understand the requirements, special provisions, Proposal Instructions and all other Conditions of the RFP issued by Lincoln County School District for the Yaquina View Elementary School Seismic Rehabilitation. I have read and understand the entire contract provisions included in the RFP and agree to abide by and fulfill the requirements thereof if awarded the Contract as a result of this RFP.

Firm Name: _____

Address: _____

Phone: _____ Fax: _____

Authorized Representative’s Signature: _____

Type or Print Name: _____

Representative’s Title: _____

Date: _____

Federal Business I.D. No. _____

NOTARY:

Subscribed and sworn before me this _____ day of _____, 20_____.

_____ Notary Public for the State of _____.

My commission expires _____.

END OF DOCUMENT

**ATTACHMENT C
DEMONSTRATED DRUG TESTING PROGRAM**

PROJECT TITLE: Yaquina View Elementary School Seismic Rehabilitation
Construction Manager / General Contractor

PROJECT LOCATION: Newport, Oregon

ORS 279C.505 requires that all public contracts contain a provision requiring contractors to demonstrate that an employee drug-testing program is in place. Proposer is therefore required to certify that Proposer has an employee drug-testing program in place that applies to all employees, and will maintain a drug testing program at all times during the performance of the Contract awarded. Failure to maintain a program shall constitute a material breach of contract.

Proposer states that the Proposer:

CHECK ONE: () Does () Does not Comply with the following:

Proposer has a drug-testing program in place and in compliance with ORS 279C.505(2) which applies to all employees. Proposer shall maintain a drug-testing program at all times during the performance of the Contract awarded. Failure to maintain such a program shall constitute a material breach of contract.

I, the undersigned, a duly authorized representative of the Proposer, hereby certify that the answers to the foregoing questions and all statements therein contained are true and correct.

Signature of the authorized Representative

Printed Name: _____

Firm: _____

Representative's Title or Position: _____

Telephone No: _____

END OF DOCUMENT

ATTACHMENT D
CMGC COST MATRIX

	Direct Cost of Work	General Conditions	CM/GC Fee	Owner Cost
Project Superintendent		X		
Senior Project Manager (for project specific time only)		X		
Project Manager		X		
Assistant Project Manager		X		
Field Foremen		X		
On Site Clerical support		X		
Scheduler (for project specific time only)		X		
MEP Coordinator (for project specific time only)		X		
Safety Coordinator (for project specific time only)		X		
Employee fringes, vacation and sick leave		X		
Project related travel, lodging, meals, per diem, etc.		X		
Jobsite office and storage trailer rental		X		
Job office furniture, equipment and expendables		X		
Job office security and cleaning		X		
Costs for project based vehicles		X		
Postage and Shipping		X		
Project photos		X		
Computers, copiers, Printers, Fax Machines		X		
Document printing		X		
Warranty and correction of non-conforming work	X			
Commissioning coordination		X		
Cost estimating		X		
Value engineering		X		
Temporary toilets		X		
Drinking water		X		
Contractor signage		X		
Safety equipment for CM/GC personnel		X		
First aid supplies & Fire Extinguishers		X		
Substance abuse testing/monitoring		X		
CM/GC mobilization/demobilization		X		
Jobsite security		X		
CM/GC parking/shuttles		X		
Phone & Internet installation & line charges		X		
Telephones, cell phones, radios, pagers		X		
Small tools for CM/GC usage		X		

General Superintendents			X	
Project Executive			X	
CM/GC principal(s) in charge			X	
Payroll/Accounting/ Data Processing			X	
Bonuses			X	
Corporate safety officer			X	
Home office administration			X	
Corporate IT support			X	
Computer Software			X	
Home office payroll costs, fringes, bonuses, etc.			X	
Soils report				X
Initial site survey				X
Special inspections and testing				X
Planning and building permits and fees				X
Developments fees				X
Performance/ payment bond		X		
Subcontractor bonds	X			
Builder's risk insurance				X
General liability insurance		X		
Subcontractor Default Insurance		X		
Contractor Controlled Insurance Program (CCIP)		X		
Construction surveying/building layout	X			
Subcontracts	X			
Wages for trade labor	X			
Labor burden for trade labor	X			
Materials and equipment for site logistics	X			
Rental equipment used on site	X			
Temporary fencing	X			
Barricades	X			
Temporary enclosures	X			
Temporary Stairs	X			
Opening protection	X			
Safety railings and falls protection	X			
Weather protection	X			
Temporary utilities hookup	X			
Temporary utility bills	X			
Periodic cleanup	X			
Dump fees	X			
Final cleanup	X			
Flagging/traffic control	X			
Dust control	X			
Trade permits (is not included in subcontracts)	X			

END OF DOCUMENT



LINCOLN COUNTY SCHOOL DISTRICT

Rich Belloni, Director of Support Services
Facilities & Maintenance
295 NE Burgess Rd.
Toledo, OR 97391
(541) 336-2058
Fax (541) 336-3702

December 13, 2022 Board Meeting

Yaquina View Elementary

Board recess into Local Contract Review Board.

1. Open to public hearing/comment on Yaquina View Elementary Seismic Rehabilitation.
2. Close public hearing/comment
3. Vote on request for proposals for Yaquina View Element Seismic Rehabilitation

Timeline:

11/08/22: Board Meeting Regular Session - For Yaquina View Seismic public hearing 12/8/2020 for RFP and CM/GC. LCSD Board will be Local contractor review board.

11/11/22: Publish exemption notice to allow CM/GC process in DJC for public hearing on 12/13/2022 (requires 14 day minimum before public hearing).

12/13/22: Board Meeting Regular Session- hold public hearing by local contractor review board for CM/GC objections. Finding facts document with Pete Gintner for RFP and CM/GC

12/13/22: RFP Announcement & Publication in DJC/ORPIN.

12/19/22: Pre Proposal Conference on site at Yaquina View (Mandatory @ 11am).

12/22/22: Questions due in writing via email to Rich Belloni by 11pm.

12/22/22: Written addendum will be issued to include answers to questions by 4PM.

1/3/23: Proposals due and opening of proposals/Evaluation committee meets. If needed

1/5/23: Interviews with proposers. If needed.

1/10/23: Board Regular Session Intent to Award.

1/13/23: Publication of intent to award (7 day protest period).

2/14/23: School Board approval of award.

4. Close Public Hearing - Resume Regular Business Meeting
5. Introductions
6. Communications
 - a. Written
 - b. From the Audience (This time is reserved for public comment on topics published on the Board's agenda)
 - c. Recognition
 - d. LCEA Report
7. Consultant Reports/Staff Reports/Student Reports
 - a. Auditor's Annual Financial Report

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022



**12700 SW 72nd Ave.
Tigard, OR 97223**



**LINCOLN COUNTY SCHOOL DISTRICT
1212 NE FOGARTY STREET
NEWPORT, OREGON 97365**

**FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2022**

Prepared by:

The Business Services Department
Kim Cusick, Business Services Director

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

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LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

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**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

PRINCIPAL OFFICIALS

<u>ZONE</u>	<u>BOARD OF DIRECTORS</u>	<u>TERM EXPIRES</u>
1	Megan Cawley – Chair	June 30, 2023
2	Liz Martin - Vice Chair	June 30, 2023
3	Mike Rawles	June 30, 2025
4	Peter Vince	June 30, 2025
5	Senitila McKinley	June 30, 2025

All board members will receive mail at the following address:

1212 NE Fogarty Street
Newport, Oregon 97365

ADMINISTRATION

Dr. Karen Gray, Superintendent
Kim Cusick, Business Services Director



PAULY, ROGERS AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

November 17, 2022

To the Board of Directors
Lincoln County School District
Lincoln County, Oregon

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County School District, as of and for the year ended June 30, 2022, 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, each major fund, and the aggregate remaining fund information of Lincoln County School District, as of June 30, 2022, 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.

Change in Accounting Principle

The District adopted new accounting guidance, *GASB Statement No. 87- Leases* during the fiscal year under audit. Our opinions are not modified with respect to this matter.

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lincoln County School 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 internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, 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.

Supplementary Information

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

Other Information

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

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

Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2022 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 November 17, 2022, 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.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

**LINCOLN COUNTY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

The discussion and analysis of Lincoln County School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the District's Financial Statements, which follows this MD&A. Comparative information is provided between the prior fiscal year ended June 30, 2021 and June 30, 2022.

FINANCIAL HIGHLIGHTS

- At June 30, 2022, the District's assets exceeded its liabilities by \$377,25,525
- The District has \$104,215,787 invested in capital assets, net of depreciation.

OVERVIEW OF THE FINANCIAL STATEMENTS

The School District's annual report consists of a series of financial statements that show information for the District as a whole, its funds, and its fiduciary responsibilities. The Statement of Net Position and the Statement of Activities provides information about the activities of the District as a whole and presents a longer-term view of the District's finances. Our fund financial statements are included later in the financial report. For our governmental activities, these statements tell how we financed our services in the short-term as well as what remains for future spending. Fund statements may also give you some insights into the District's overall financial health. Fund financial statements report the District's operations in more detail than the government-wide financial statements by providing information about the District's most significant fund, the general fund. The remaining statement, the Statement of Fiduciary Net Assets, presents financial information about activities for which the District acts solely as an agent for the benefit of students and parents.

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, see note 15 Lease Payable & Receivable in the Notes to Basic Financial Statements on Page 40 following this MD & A.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements present information on the District's finances in a manner similar to private sector businesses. One of the most important questions asked about the District is, "Is the District as a whole better off or worse off financially as a result of the year's activities?" The Statement of Net Position and Statement of Activities report information on the District as a whole and its activities in a way that helps answer this question. We prepare these statements to include all assets and liabilities, using the modified accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position shows the District's assets and liabilities, with the difference between the two reported as net assets. All capital assets and long-term liabilities, and general governmental functions, are shown in the Statement of Net Position.

The Statement of Activities shows revenues, expenses and the change in net assets for the District as a whole. Revenue and expenses attributable to specific functions are segregated from general revenues to display the extent to which general revenues support each function.

FUND FINANCIAL STATEMENTS

Governmental funds account for the same functions as reported as governmental activities in the government-wide financial statements. The governmental fund reporting focuses on how money flows in and out of funds and the balances left at year end that are available for spending. They are reported using the “modified accrual” accounting method which measures cash and all other financial assets that can be readily converted to cash. This information is essential for preparation of and compliance with annual budgets. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations following the government statements. The notes to the financial statements provide additional information that is essential to a complete understanding of the data provided in the financial statements.

The District maintains one proprietary fund type. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District’s various functions. The District uses the internal service fund for the District’s self-insured medical and dental benefit plans.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Total assets, liabilities and net position were as follows:

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	<u>%</u>
Assets				
Current and other assets	\$ 49,009,973	\$ 45,013,981	\$ 3,995,992	8.9%
Capital assets (net)	<u>104,215,787</u>	<u>102,388,458</u>	<u>\$ 1,827,329</u>	<u>1.8%</u>
Total assets	<u>153,225,760</u>	<u>147,402,439</u>	<u>5,823,321</u>	<u>4.0%</u>
Liabilities				
Current liabilities	6,091,937	6,242,027	\$ (150,090)	-2.4%
Non-current liabilities	<u>60,783,384</u>	<u>80,387,375</u>	<u>\$ (19,603,991)</u>	<u>-24.4%</u>
Total liabilities	<u>66,875,321</u>	<u>86,629,402</u>	<u>(19,754,081)</u>	<u>-22.8%</u>
Net Assets				
Investment in capital assets, net of related debt	78,806,036	71,713,458	\$ 7,092,578	9.9%
Restricted For:				
Capital Projects	1,563,699	982,243	\$ 581,456	59.2%
Grant Programs	4,141,204	1,639,959	\$ 2,501,245	152.5%
Food Service	1,529,694	1,138,448	\$ 391,246	34.4%
Student Body	1,122,920	1,039,316	\$ 83,604	8.0%
Debt Service	11,409,180	10,694,421	\$ 714,759	6.7%
Net assets: unrestricted	<u>(17,054,886)</u>	<u>(19,293,638)</u>	<u>\$ 2,238,752</u>	<u>-11.6%</u>
Total net position	<u>\$ 81,517,847</u>	<u>\$ 67,914,207</u>	<u>\$ 13,603,640</u>	<u>20.0%</u>

The district has \$49,009,973 in current assets. The increase of \$3,995,992 from the prior year is primarily due to continued expenditure savings realized in all funds due to the COVID-19 pandemic which continues to suppress some expenditures. Additionally, many positions remained unfilled for part or all of the year due to effects of the pandemic. The district continued to use federal COVID relief funding to cover expenditures required for virtual and hybrid learning, PPE and other COVID related expenses, further increasing cash balances in the general fund. However, the increase was \$7,915,380 less than the prior year primarily because school was in session for most of the year and costs are beginning to return to normal.

The Internal Service Fund increased \$617,642 due in part to decreased utilization by employees and also due to plan changes made on the recommendation of the actuary in 2021 in order to maintain the viability of the funds for the future.

The district added \$3,943,366 in building and land improvements, including \$649,419 in land improvements at the North Area future building site, \$29,002 on the North Area Bus Barn, \$146,092 at two Toledo campuses, \$533,078 to complete 4 additional classrooms at the Early Childhood Center, and \$2,585,775 for the Oceanlake Elementary seismic upgrade. \$406,904 was added to equipment for food services (\$98,324), facilities & maintenance (\$173,248), data center upgrades (\$11,770), school equipment (\$67,036) and vehicles (\$36,200 Taft HS CTE, \$20,326 Technology Department). Current year depreciation was \$1,793,154. As a result of these activities, capital assets, net of depreciation, increased \$1,827,329

The district sold two general obligation bonds in fiscal year 2002-2003 to pay down the district's unfunded actuarial liability for PERS. The District received voter approval in May 2011 to sell \$63,000,000 in Capital Construction Bonds. Those bonds were sold in June 2011, realizing a net premium of \$67,624,666 in revenue which was received in July 2011. As current year debt service payments on the bonds increase, the long-term liabilities decrease.

The District's revenues and expenses for the fiscal years ended June 30, 2021 and June 30, 2022, were as follows:

	<u>2022</u>	<u>2021</u>	<u>Difference</u>	<u>%</u>
Revenues				
Charges for Services	\$ 319,383	\$ 270,327	\$ 49,056	18.1%
Operating Grants	17,317,215	16,856,227	\$ 460,988	2.7%
Capital Grants	4,338,668		\$ 4,338,668	
General Revenues				
Property Taxes	47,354,546	46,183,761	\$ 1,170,785	2.5%
State Revenue Sharing	19,699,271	22,698,137	\$ (2,998,866)	-13.2%
Miscellaneous	6,712,121	6,320,985	\$ 391,136	6.2%
Total Revenues	<u>95,741,204</u>	<u>92,329,437</u>	<u>3,411,767</u>	<u>3.7%</u>
Expenses				
Instruction	43,060,788	42,489,303	571,485	1.3%
Support Services	31,855,042	30,072,699	1,782,343	5.9%
Community Services	2,866,821	3,477,987	(611,166)	-17.6%
Interest on Long-Term Debt	4,354,913	3,886,110	468,803	12.1%
Total Expenses	<u>82,137,564</u>	<u>79,926,099</u>	<u>2,211,465</u>	<u>2.8%</u>
Change in Net Position	13,603,640	12,403,338	1,200,302	9.7%
Beginning Net Position	<u>67,914,207</u>	<u>55,510,869</u>	<u>12,403,338</u>	<u>22.3%</u>
Ending Net Position	<u>\$ 81,517,847</u>	<u>\$ 67,914,207</u>	<u>\$ 13,603,640</u>	<u>20.0%</u>

Approximately 57.6% of the costs of the District’s activities are paid by property taxes. This percentage is approximately .2% less than the prior year as expenses were reduced 2.8% and property tax revenues increased 2.5%. Approximately 22.76% of revenue comes from the State of Oregon revenue sharing. This is a decrease of 1.82% compared to the prior year, primarily due to reduced student enrollment. Roughly 21% of the District’s activities continue to be paid with operating grants.

FUND FINANCIAL ANALYSIS

The focus of the governmental funds statements are to provide information on near-term inflows, outflows and balances of spendable resources. Unreserved fund balance measures the District’s net resources available for appropriation in the next fiscal year. As of June 30, 2022, total fund balance of the governmental funds was \$37,725,525.

Summary of ending fund balances for the major governmental funds for 2021 and 2022 are as follows:

	ENDING FUND BALANCE		
	2022	2021	Change
General Fund	\$ 17,958,828	\$ 13,848,250	\$ 4,110,578
Special Revenue Funds	6,793,818	7,663,102	(869,284)
Debt Service Fund	11,409,180	11,032,350	376,830
Capital Construction Fund	1,563,699	982,243	581,456
Total	\$ 37,725,525	\$ 33,525,945	\$ 4,199,580

The General Fund ending fund balance increased by \$4,110,578. Board policy requires a minimum of 7% of the General Fund Budget to be retained at the fiscal year end as an ending fund balance in order to cover cash flow requirements from June through November until local tax revenues are received. As the district’s budget increases, the ending fund balance requirement increases proportionately. Additional ending fund balance was realized due to savings in expenditures related to the COVID-19 pandemic closures ordered by Oregon’s Governor, Kate Brown, and due to the continued use of federal COVID relief funds to cover pandemic related expenditures.

Special Revenue Fund ending balances decreased as grant funds were spent down during the year. The Debt Service Fund balance has increased as a result of continuing to build a reserve balance for the PERS Debt Service Fund to offset future year expenditure increases. The Capital Construction Fund ending balance increased because of a reduction in capital expenditures from this fund and an increase in Construction Excise Tax revenue over the prior year.

In prior years, the Self-Insurance Fund balance was reported in this section. This fund is now reported as a Proprietary Fund and therefore is not included above with the Governmental Funds.

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Self-Insurance Fund	\$ 2,638,285	\$ 2,020,643	\$617,642

In 2015-16 the District added a Group HRA medical plan in addition to the existing Dental/Vision Self Insured Plans. The purpose of the Group HRA is to provide reimbursement to staff for medical deductible and out of pocket expenses that are equivalent to a \$650 deductible plan with higher medical expense benefits. The Group HRA is funded by the difference in premium between MODA’s high deductible plan and the District’s medical benefit cap. The Dental/Vision Self Insured Plan ending fund balance increased \$126,012. The Group HRA ending fund balance

increased \$491,630 due to plan changes made on the recommendation of the actuary in order to maintain the viability of the funds for the future, for a net increase of \$617,642.

CAPITAL ASSETS

At June 30, 2022 the District had \$104,215,787 invested in a broad range of capital assets, including land, building, equipment and vehicles. See Note 5 of the District's Financial Statements following this MD & A for further details on capital assets.

DEBT ADMINISTRATION

As of June 30, 2021, the District had \$61,544,935 in outstanding bonds. The two bond obligations the District incurred in 2002-2003 are the Limited Tax Pension Bonds sold in October 2002 and April 2003. The resources from these bonds allowed the District to pay down the unfunded liability with Oregon Public Employees Retirement System (PERS). As a result of these bonds, for 2021-22 the District received a rate credit (reduction) of (40.06%) and the District's 2021-22 PERS rate was reduced from 29.23% to .05%. The rate is not 0% because the district is still required to pay the retiree healthcare rate of .05% and the rate credit cannot be applied to this amount. The District repays the bonds from the same money that it would have paid to PERS by charging 19% to salary expenditures and transferring those funds to the PERS debt service fund. The 2011 General Obligation Bonds have been reduced by \$5,265,000 from the previous year, with an outstanding value of \$25,410,000. See Note 9 of the District's Financial Statements following this MD & A for further details on long term debt.

THE 2022-23 BUDGET

The budget for 2022-23 has total appropriations of \$156,647,027, compared to the 2021-22 budget of \$153,964,588, a 2% net increase of \$2,682,439.

The General Fund budget increased \$9,029,994, \$3,836,126 of that being a 6% increase in operating expenses, excluding the required 7% unappropriated ending fund balance, contingency funds and transfers to special funds required by board policy (\$5,550,000). The district has an ample general fund ending balance above the 7% ending fund balance required by board policy due primarily to actual expenditures being reduced by conditions during the pandemic. \$3,750,000 has been retained and budgeted in contingency as a cushion against further enrollment or funding declines. \$5,550,000 has been budgeted as transfers to Special Revenue funds as required by board policy in order to fund future curriculum, music, technology and property purchases, as well as providing for future building maintenance. These funds are transferred to special revenue funds for one-time expenditures because they are one-time revenues and should not be used to fund employee positions that must be sustained in future years by revenue from the State School Fund. The State School Fund was only increased 1.1% for the biennium which is inadequate to fund all positions sustainably.

The state's Student Investment Account which is permanently funded by a corporate business tax allowed \$2,054,968 in positions to be shifted there from the General Fund. Additionally, \$989,043 was budgeted in COVID relief funds in order to maintain current staffing levels and to continue providing distance learning opportunities for students not ready to return to in-person learning.

The Special Revenue Funds budget decreased a total of \$8,463,665. 50% or \$4,235,724 of that reduction is attributable to the COVID relief grants that have been spent down. Additionally, the Special Funds budget fluctuates from year to year as the availability of and the need for grants is ever changing.

The Self Insurance Funds budget was increased by \$358,385 in anticipation of an increase in revenue due to plan changes mentioned earlier.

The Capital Construction Funds increase of \$1,692,500 includes a \$1,000,000 transfer to the Capital Construction Fund from the General Fund excess ending fund balance for property purchases and an increase in the ending fund balance of \$581,457 due to reduced expenditures in 2021-22.

The remaining over-all budget increase includes the Unappropriated Ending Fund Balance for the Debt Service Funds which reflects the annual increases in both the PERS and GO Bond payments and the increase in balances held for future payments on those bonds.

REQUESTS FOR INFORMATION

Our financial report is designed to provide our taxpayers, parents, staff, students, investors and creditors with an overview of the District's finances. If you have any questions about this report or need any clarification of information please contact Business Services at the Lincoln County School District.



Kim Cusick, Business Services Director
Lincoln County School District

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF NET POSITION
June 30, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 39,973,920
Receivables	8,206,657
Prepays	76,606
Lease Assets - GASB 87	240,951
OPEB Asset Oregon RHIA	511,839
Capital assets, not being depreciated	9,233,747
Capital assets, net of depreciation	94,982,040
Total Assets	153,225,760
DEFERRED OUTFLOWS OF RESOURCES:	
Pension related deferrals - Oregon RHIA	350,697
Pension related deferrals - Implicit	216,846
Pension related deferrals - Oregon PERS	8,940,135
Total Deferred Outflows	9,507,678
LIABILITIES:	
Accounts payable	3,397,323
Payroll liabilities	2,180,258
Unearned revenue	514,356
Noncurrent liabilities:	
OPEB Liability Implicit Subsidy	2,887,855
Proportionate Share of Net Pension Liability - Oregon PERS	4,041,165
Due within one year	8,610,874
Due in more than one year	45,243,490
Total Liabilities	66,875,321
DEFERRED INFLOWS OF RESOURCES:	
Lessor - GASB 87	128,876
Pension related deferrals - Oregon RHIA	231,352
Pension related deferrals - Implicit	1,626,387
Pension related deferrals - Oregon PERS	12,353,655
Total Deferred Inflows of Resources	14,340,270
NET POSITION:	
Net Investment in Capital Assets	78,806,036
Restricted For:	
Capital Projects	1,563,699
Grant Programs	4,141,204
Food Service	1,529,694
Student Body	1,122,920
Debt Service	11,409,180
Unrestricted	(17,054,886)
Total Net Position	\$ 81,517,847

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

FUNCTIONS	<u>PROGRAM REVENUES</u>				NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Instruction	\$ 43,060,788	\$ 312,979	\$ 7,623,519	\$ 2,342,881	\$ (32,781,409)
Support Services	31,855,042	-	6,472,183	1,995,787	(23,387,072)
Community Services	2,866,821	6,404	3,221,513	-	361,096
Interest on Long-Term Debt	4,354,913	-	-	-	(4,354,913)
Total Primary Government	<u>\$ 82,137,564</u>	<u>\$ 319,383</u>	<u>\$ 17,317,215</u>	<u>\$ 4,338,668</u>	<u>(60,162,298)</u>
General Revenues					
					47,354,546
					19,699,271
Grants/Contributions Not Restricted to Specific Programs					
					3,760,657
					1,013,339
					58,455
					1,879,670
					<u>73,765,938</u>
					13,603,640
					<u>67,914,207</u>
					<u>\$ 81,517,847</u>

The accompanying notes are an integral part of this statement.

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

**BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022**

	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE FUND
ASSETS:			
Cash and investments	\$ 16,948,346	\$ 7,785,978	\$ 11,030,477
Receivables:			
Taxes	1,600,391	-	224,321
Accounts	960,189	-	378,703
Grants	-	4,874,820	-
Leases	128,730	-	-
Due from other funds	4,283,109	-	-
Prepaid Expense	76,606	-	-
	<u>23,997,371</u>	<u>12,660,798</u>	<u>11,633,501</u>
Total Assets	<u>\$ 23,997,371</u>	<u>\$ 12,660,798</u>	<u>\$ 11,633,501</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:			
Liabilities:			
Due to Other Funds	\$ -	\$ 4,283,109	\$ -
Accounts Payable	1,488,322	924,250	-
Payroll Liabilities	1,882,841	145,265	-
Unearned Revenue	-	514,356	-
DOE - SSFG Payable	938,113	-	-
	<u>4,309,276</u>	<u>5,866,980</u>	<u>-</u>
Total Liabilities	<u>4,309,276</u>	<u>5,866,980</u>	<u>-</u>
Deferred Inflows:			
Unavailable revenue:			
Lease Receivable	128,876	-	-
Property Taxes	1,600,391	-	224,321
	<u>1,729,267</u>	<u>-</u>	<u>224,321</u>
Total Deferred Inflows	<u>1,729,267</u>	<u>-</u>	<u>224,321</u>
Fund Balances:			
Non-Spendable	76,606	-	-
Restricted For:			
Capital Projects	-	-	-
Grant Programs	-	1,875,496	-
Food Service	-	1,529,694	-
Student Body	-	1,122,920	-
Debt Service	-	-	11,409,180
Committed For:			
Building Maintenance	-	498,447	-
Curriculum	-	900,000	-
Technology Services	-	706,888	-
Vehicle Replacement	-	160,373	-
Unassigned	17,882,222	-	-
	<u>17,958,828</u>	<u>6,793,818</u>	<u>11,409,180</u>
Total Fund Balances	<u>17,958,828</u>	<u>6,793,818</u>	<u>11,409,180</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 23,997,371</u>	<u>\$ 12,660,798</u>	<u>\$ 11,633,501</u>

The accompanying notes are an integral part of this statement.

CAPITAL CONSTRUCTION FUND		TOTALS
\$	1,526,850	\$ 37,291,651
	-	1,824,712
	36,900	1,375,792
	-	4,874,820
	-	128,730
	-	4,283,109
	-	76,606
<u>\$</u>	<u>1,563,750</u>	<u>\$ 49,855,420</u>
\$	-	\$ 4,283,109
	51	2,412,623
	-	2,028,106
	-	514,356
	-	938,113
<u>51</u>	<u>10,176,307</u>	
	-	128,876
	-	1,824,712
	-	1,953,588
	-	76,606
	1,563,699	1,563,699
	-	1,875,496
	-	1,529,694
	-	1,122,920
	-	11,409,180
	-	498,447
	-	900,000
	-	706,888
	-	160,373
	-	17,882,222
<u>1,563,699</u>	<u>37,725,525</u>	
<u>\$ 1,563,750</u>	<u>\$ 49,855,420</u>	

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022**

	GENERAL FUND	SPECIAL FUNDS	DEBT SERVICE FUND
REVENUES:			
Taxes	\$ 41,490,108	\$ 16,170	\$ 5,858,138
Federal grants	426,046	14,068,132	-
State and local sources	22,477,596	8,175,044	-
Intermediate Sources	304,161	-	-
Charges for services	213,844	105,539	6,151,500
Earnings from investments	55,516	10,978	(27,793)
Miscellaneous	412,314	1,752,387	-
Total Revenues	65,379,585	24,128,250	11,981,845
EXPENDITURES:			
Current:			
Instruction	35,096,530	9,758,306	-
Support Services	25,930,617	8,284,646	-
Community Services	-	2,986,130	-
Facilities Acquisition and Construction	-	-	-
Other Uses	-	-	-
Capital Outlay	355,879	4,338,668	-
Operating Contingency	-	-	-
Debt Service:			
Other General Professional Services	3,000	-	-
Principal	-	-	7,597,923
Interest	-	-	4,007,092
Total Expenditures	61,386,026	25,367,750	11,605,015
Revenues over (under) expenditures	3,993,559	(1,239,500)	376,830
Other Financing Sources, (Uses):			
Transfers in	-	350,000	-
Transfer out	(350,000)	-	-
Lease Proceeds	258,374	-	-
Sale of Capital Assets	208,645	20,216	-
Total other financing sources (uses)	117,019	370,216	-
Net Change in Fund Balance	4,110,578	(869,284)	376,830
Fund balance, beginning	13,848,250	7,663,102	11,032,350
Fund balance, Ending	<u>\$ 17,958,828</u>	<u>\$ 6,793,818</u>	<u>\$ 11,409,180</u>

The accompanying notes are an integral part of this statement.

CAPITAL CONSTRUCTION FUND		TOTALS	
\$	698,762	\$	48,063,178
	-		14,494,178
	-		30,652,640
	-		304,161
	-		6,470,883
	7,420		46,121
	-		2,164,701
	<u>706,182</u>		<u>102,195,862</u>
	-		44,854,836
	-		34,215,263
	-		2,986,130
	-		-
	-		-
	124,726		4,819,273
	-		-
	-		3,000
	-		7,597,923
	-		4,007,092
	<u>124,726</u>		<u>98,483,517</u>
	581,456		3,712,345
	-		350,000
	-		(350,000)
	-		258,374
	-		228,861
	-		<u>487,235</u>
	581,456		4,199,580
	<u>982,243</u>		<u>33,525,945</u>
\$	<u>1,563,699</u>	\$	<u>37,725,525</u>

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

**Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2022**

Total Fund Balances - Governmental Funds	\$	37,725,525
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The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The statement of Net Position includes those capital assets among the assets of the District as a whole.

Net Capital Assets		104,215,787
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Lease assets are reported as an expenditure in governmental funds. The Statement of Net Assets includes those lease assets among the assets of the District as a whole.		240,951
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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 Compensated Absences	\$	(152,152)
OPEB Liability		(4,297,396)
General obligation bonds payable (Net of unamortized premium and discount) and Lease		<u>(53,854,364)</u>
		(58,303,912)

The Net Pension Asset (Liability), and deferred inflows and outflows related to the Net Pension Asset is the difference between the total pension liability and assets set aside to pay benefits earned to past and current employees and beneficiaries. This include Oregon PERS and RHIA		(6,823,501)
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The Net Position of the Internal Service Fund is included in the Government-Wide balance sheet		2,638,285
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Unavailable revenue related to property taxes and other assets		<u>1,824,712</u>
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Net Position	\$	<u><u>81,517,847</u></u>
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The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2022

Total Net Changes in Fund Balances - Governmental Funds \$ 4,199,580

Repayment of bond principal, premium/discount, compensated absences, and post retirement obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to these items are expensed in the Statement of Activities, but not in the governmental funds. \$7,956,802

Capital asset additions 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 asset additions exceeds depreciation.

Capital Asset Additions \$4,492,043
Depreciation Expense (\$2,664,714)

Internal Service Fund Net Income flows to the Statement of Activities 617,642

Lease assets are reported as an expenditure in governmental funds. The Statement of Net Assets includes those lease assets among the assets of the District as a whole. Net of debt payments and amortization 249

The OPEB (implicit) and the changes in deferred inflows and outflows related to the Liability Asset represents the changes in the OPEB Liability from year to year \$147,032

The Pension Expense and the changes in deferred inflows and outflows related to the Net Pension Asset/Liability 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. This includes Oregon PERS a (436,362)

Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes a deferred revenue for all property taxes levied but not received, however in the Statement of Activities, there is no deferred revenue and the full property tax receivable is accrued. (708,632)

Change in Net Position of Governmental Activities \$ 13,603,640

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF PROPRIETARY NET POSITION
INTERNAL SERVICE FUND

June 30, 2022

	<u>SELF INSURANCE FUND</u>
ASSETS:	
Current assets	
Cash and Investments	\$ 2,682,269
Accounts Receivable	<u>2,603</u>
Total current assets	<u>2,684,872</u>
Total assets	<u><u>\$ 2,684,872</u></u>
LIABILITIES AND NET POSITION:	
LIABILITIES:	
Current Liabilities	
Accounts Payable	<u>\$ 46,587</u>
Total Current Liabilities	<u>46,587</u>
Total Liabilities	<u>46,587</u>
NET POSITION	
Unrestricted	<u>2,638,285</u>
Total Net Position	<u>2,638,285</u>
Total Liabilities and Net Position	<u><u>\$ 2,684,872</u></u>

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN PROPRIETARY NET POSITION
INTERNAL SERVICE FUND
For the Year Ended June 30, 2022

	SELF INSURANCE FUND
OPERATING REVENUES:	
Services Provided to Other Funds	\$ 1,670,834
Miscellaneous	32,190
Total Operating Revenues	<u>1,703,024</u>
OPERATING EXPENSES:	
Purchased Services	<u>1,097,716</u>
Total Operating Expenses	<u>1,097,716</u>
Income From Operations	605,308
OTHER FINANCING SOURCES, (USES)	
Earnings from Investments	<u>12,334</u>
Total Other Financing Sources, (Uses)	<u>12,334</u>
Change in Net Position	617,642
Net Position, Beginning	<u>2,020,643</u>
Net Position, Ending	<u><u>\$ 2,638,285</u></u>

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUND
For the Year Ended June 30, 2022

	<u>SELF INSURANCE</u> <u>FUND</u>
Cash Flows From Operating Activities:	
Cash Received from Customers	\$ 1,700,421
Cash Paid to Vendors	<u>(1,096,278)</u>
Net cash provided (used) by operating activities	<u>604,143</u>
Cash Flows From Investing Activities	
Interest Received	12,334
Net increase (decrease) in cash and investments	616,477
Cash and investments, beginning of year	<u>2,065,792</u>
Cash and investments, end of year	<u>\$ 2,682,269</u>
Reconciliation of Operating Income to	
Net Cash Provided by Operating Activities	
Change in Net Position	\$ 605,308
Adjustments for:	
(Increase) Decrease in Receivables	(2,603)
Increase (Decrease) in Payables	1,438
Increase (Decrease) in Estimated Claims	<u>-</u>
Net Cash Provided by Operating Activities	<u>\$ 604,143</u>

The accompanying notes are an integral part of this statement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

Lincoln County School district is a municipal corporation governed by an elected board. The accompanying financial statements present the government and any component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The District does not have any component units.

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. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund statement level.

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".

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.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, interfund transactions, and certain compensated absences and claims and judgments which are recognized as expenditures because they will be liquidated with 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 accounts for all financial resources and expenditures of the District, except those required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

SPECIAL FUNDS

The Special Funds account for revenues and expenditures related to specific educational and other projects. Principal revenue sources are federal and state grant awards, fundraising, donations, proceeds from the sale of land and/or buildings and earnings from temporary investments.

DEBT SERVICE FUND

The Debt Service Fund accounts for the payment of principal and interest of the District's general obligation bonds and PERS Bonds. The principal resources are property taxes for general obligation bonds and internal charges for PERS Bonds.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL CONSTRUCTION FUND

The Capital Construction Fund accounts for expenditures related to capital projects. Principal resources are bond proceeds and construction excise taxes.

PROPRIETARY FUND TYPE

Proprietary funds are used to account for a government's business-type activities. There are two types of proprietary funds – enterprise funds and internal service funds. Both fund types use the same generally accepted accounting principles (GAAP) as similar to businesses in the private sector. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and charges on those who use their services. The adopted budget is based on the modified accrual basis. The management of these funds, however, is based on the "bottom line" and whether the expenses are supported by revenue. The District uses "net unrestricted position" to evaluate these funds. This method is similar to working capital and is the result of all transactions that affect unrestricted assets and liabilities. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund are internal health insurance charges. Operating expenses for internal service funds include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The District reports the following proprietary fund:

SELF INSURANCE FUND

The Self Insurance Fund is an internal service fund that accounts for insurance claims made by employees for various medical costs. The principal resources are internal charges.

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.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The governmental 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) Post retirement benefits which are recorded when paid.
- 3) Accrued interest and principal on long-term debt which is recorded on its due date.

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. A budget is not prepared for the agency funds as allowed by Oregon law.

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: 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 a supplemental budget and appropriation transfers. Expenditures of the various funds were within authorized appropriation levels for the year ended June 30, 2022.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN 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. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued in the government-wide statements. A liability is accrued in the governmental funds because the District expects that vacation pay will be liquidated with expendable available resources.

USE OF ESTIMATES

The preparation of 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.

LEASE RECEIVABLES

Lease receivables are recognized at the net present value of the leased assets at a borrowing rate either explicitly described in the agreement or implicitly determined by the government, reduced by principal payments received.

LEASE ASSETS

Lease assets are assets which the government leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

LEASES PAYABLE

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.
- 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.

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.

When both restricted and unrestricted net position are available for use, restricted net position is utilized first.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEFERRED OUTFLOWS/INFLOW OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element 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. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports revenue in the governmental funds that is not available to pay for current obligations as Deferred Inflows.

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:

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

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

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

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

2. 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. The District also posts the net present value of leased assets to the GAAP funds but not the budgetary funds, this increases other financing sources and capital outlay.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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.

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.

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, 2022. 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 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, 2022, the fair value of the position in the LGIP is 98.98% 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.

Cash and Investments at June 30, 2022, (recorded at fair value) consisted of:

Deposits With Financial Institutions:	2022
Petty Cash	\$ 350
Demand Deposits:	
Checking	6,336,900
CD's	422,858
Investments	<u>33,213,812</u>
	<u>\$ 39,973,920</u>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. CASH AND INVESTMENTS (CONTINUED)

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	More than 18
Oregon Coast Investments	10,655,605	10,655,605	-	-
State Treasurer's Investment Pool	22,558,207	22,558,207	-	-
Total	\$ 33,213,812	\$ 33,213,812	\$ -	\$ -

Interest Rate Risk

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-Investment

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.

Custodial Credit Risk

At year-end, the District's net carrying amount of deposits was \$6,336,900 and the bank balance was \$8,117,315. Of these deposits, \$500,000 was covered by federal depository insurance. The remainder is collateralized by the Oregon Public Funds Collateralization Program (PFCP).

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

The changes in capital assets for the year ended June 30, 2022 are as follows:

	June 30, 2021	Additions	Deletions	June 30, 2022
Capital Assets Not Being Depreciated:				
Land	\$ 7,298,820	\$ -	\$ -	\$ 7,298,820
Construction in Progress	1,793,154	1,934,927	(1,793,154)	1,934,927
Total Capital Assets Not Being Depreciated	9,091,974	1,934,927	(1,793,154)	9,233,747
Capital Assets Being Depreciated:				
Land Improvements	9,274,992	649,419	-	9,924,411
Buildings	126,851,101	3,293,947	-	130,145,048
Equipment	6,128,324	406,904	-	6,535,228
Total Capital Assets	151,346,391	6,285,197	(1,793,154)	155,838,434
Accumulated Depreciation:				
Land Improvements	806,153	102,788	-	908,941
Buildings	43,879,562	2,335,262	-	46,214,824
Equipment	4,272,218	226,664	-	4,498,882
Total Accumulated Depreciation	48,957,933	2,664,714	-	51,622,647
Total Net Capital Assets	\$ 102,388,458			\$ 104,215,787

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. CAPITAL ASSETS (CONTINUED)

Depreciation was allocated to the functions as follows:

Instruction	\$ 1,998,536
Support Services	532,943
Community Services	<u>133,235</u>
Total	<u>\$ 2,664,714</u>

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/CAFR/2021-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.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONT.)

- 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.
- 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, 2019 actuarial valuation, which became effective July 1, 2021. 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, 2022 were \$0, excluding amounts to fund employer specific liabilities. In addition approximately \$1,886,564 in employee contributions were paid or picked up by the District in fiscal 2022. At June 30, 2022, the District reported a net pension liability of \$4,041,165 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2019. 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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONT.)

contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2021 and 2020, the District's proportion was .034 percent and .072 percent, respectively. Pension expense for the year ended June 30, 2022 was \$425,637.

The rates in effect for the year ended June 30, 2022 were:

- (1) Tier 1/Tier 2 – 0.05%
- (2) OPSRP general services – 0.00%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 378,279	\$ -
Changes in assumptions	1,011,625	10,635
Net difference between projected and actual earnings on pension plan investments	-	2,991,643
Net changes in proportionate share	7,550,231	7,742,969
Differences between contributions and proportionate share of contributions	-	1,608,408
Subtotal - Amortized Deferrals (below)	8,940,135	12,353,655
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	\$ 8,940,135	\$ 12,353,655

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, 2023.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2023	\$ (256,644)
2024	(877,168)
2025	(295,702)
2026	(1,546,234)
2027	(437,771)
Thereafter	-
Total	\$ (3,413,519)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 25, 2022. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2021-ACFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 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	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2019.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONT.)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	27.5%	37.5%	32.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	14.0%	21.0%	17.5%
Alternatives Portfolio	7.5%	17.5%	15.0%
Opportunity Portfolio	0.0%	5.0%	0.0%
Risk Parity	0.0%	2.5%	2.5%
Total			100.0%

(Source: June 30, 2021 PERS ACFR; p. 104)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2021 PERS ACFR; p. 74)

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONT.)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan, a reduction approved by the Board from 7.20 percent in the prior fiscal year. 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%)
Proportionate share of the net pension liability	\$ 7,935,882	\$ 4,041,165	\$ 782,701

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, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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.

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 \$2,535 per month on January 1, 2021) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District did make \$1,886,564 in optional contributions to member IAP accounts for the year ended June 30, 2022.

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>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. 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. The valuation date was July 1, 2020 and the measurement date was June 30, 2022.

Funding Policy

The District has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the District on a pay-as-you-go basis. There is no obligation on the part of the District to fund these benefits in advance. The District considered the liability to be solely the responsibility of the District as a whole and it is allocated to the governmental statements.

Actuarial Methods and Assumptions

The District engaged an actuary to perform a valuation as of July 1, 2020 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions as of July 1, 2018. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Health Care Cost Trend	Medical and vision:																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Year</th> <th style="text-align: center;">Pre-65 Trend</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">2021</td><td style="text-align: center;">3.50%</td></tr> <tr><td style="text-align: center;">2022</td><td style="text-align: center;">4.00%</td></tr> <tr><td style="text-align: center;">2023</td><td style="text-align: center;">4.50%</td></tr> <tr><td style="text-align: center;">2024</td><td style="text-align: center;">5.00%</td></tr> <tr><td style="text-align: center;">2025</td><td style="text-align: center;">5.50%</td></tr> <tr><td style="text-align: center;">2026</td><td style="text-align: center;">6.00%</td></tr> <tr><td style="text-align: center;">2027</td><td style="text-align: center;">5.90%</td></tr> <tr><td style="text-align: center;">2028</td><td style="text-align: center;">5.80%</td></tr> <tr><td style="text-align: center;">2029</td><td style="text-align: center;">5.70%</td></tr> <tr><td style="text-align: center;">2030</td><td style="text-align: center;">5.60%</td></tr> <tr><td style="text-align: center;">2030+</td><td style="text-align: center;">5.5-4.5%</td></tr> </tbody> </table>	Year	Pre-65 Trend	2021	3.50%	2022	4.00%	2023	4.50%	2024	5.00%	2025	5.50%	2026	6.00%	2027	5.90%	2028	5.80%	2029	5.70%	2030	5.60%	2030+	5.5-4.5%
Year	Pre-65 Trend																								
2021	3.50%																								
2022	4.00%																								
2023	4.50%																								
2024	5.00%																								
2025	5.50%																								
2026	6.00%																								
2027	5.90%																								
2028	5.80%																								
2029	5.70%																								
2030	5.60%																								
2030+	5.5-4.5%																								
General Inflation	2% per year																								
Annual Pay Increases	3% per year																								
Mortality	Pub 2010 employee and retiree tables, sex distinct, projected generationally. Mortality is projected on a generational basis using the Unisex Social Security Date Scale.																								
Disability	Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender, and duration from hire date.																								
Withdrawal	Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender, and duration from hire date.																								
Retirement	Based on Oregon PERS assumptions. Annual rates are based on age, Tier/OPSRP, duration of service, and employment classification.																								

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Changes in the Net OPEB Liability

Total OPEB Liability, beginning of year	\$ 3,056,944
Changes for the year:	
Service cost	265,018
Interest	72,563
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	(312,799)
Benefit payments	<u>(193,871)</u>
Balance as of end of Year	<u><u>\$ 2,887,855</u></u>

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

The following analysis presents the net OPEB liability using a discount rate of 3.5%, as well as what the City's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.5%) or one percentage point higher (4.5%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 3,135,625	\$ 2,887,855	\$ 2,660,104

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 2,512,467	\$ 2,887,855	\$ 3,345,398

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits

The City reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,470	\$ 594,184
Changes in assumptions or other input	208,376	1,032,203
Deferred outflow (inflow) of resources	<u><u>\$ 216,846</u></u>	<u><u>\$ 1,626,387</u></u>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

7. POST EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ (290,742)
2024	(290,742)
2025	(290,744)
2026	(131,343)
2027	(183,437)
Thereafter	<u>(222,533)</u>
Total	<u>\$ (1,409,541)</u>

8. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA)

Plan Description:

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

Funding Policy:

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.05% of annual covered OPERF payroll and 0% of OPSRP payroll under a contractual requirement in effect until June 30, 2022. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2020, 2021 and 2022 were \$30,481 \$4,484 and \$3,646, respectively, which equaled the required contributions each year.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONT.)

At June 30, 2022, the District reported a net OPEB liability/(asset) of (\$511,839) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2021, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2019. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2021 and 2020, the District's proportion was 0.149 percent and 0.427 percent, respectively. OPEB expense for the year ended June 30, 2022 was 15,142.

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (83,710)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	98,852
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	\$ 15,142

Components of Deferred Outflows/Inflows of Resources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 14,240
Changes in assumptions	10,071	7,614
Net difference between projected and actual earnings on pension plan investments	-	121,640
Net changes in proportionate share	340,626	87,858
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	350,697	231,352
Contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	\$ 350,697	\$ 231,352

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, 2023.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2023	\$ 69,818
2024	115,722
2025	(27,771)
2026	(38,424)
2027	-
Thereafter	-
Total	\$ 119,345

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONT.)

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, 2021. That independently audited report was dated February 25, 2022 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/Oregon%20PERS%20-%20GASB%2075%20RHIA%20Employer%20Schedules%20-%20FY%2006-30-2021.pdf>

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2019
Experience Study Report	2018, Published July 24, 2019
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent (reduced from 2.50 percent)
Investment rate of return	6.90 percent (reduced from 7.20 percent)
Discount rate	6.90 percent (reduced from 7.20 percent)
Projected salary increase	3.40 percent (reduced from 3.50 percent)
Retiree healthcare participation	Healthy retirees: 32%; Disabled retirees: 20%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2018 Experience Study which is reviewed for the four-year period ending December 31, 2019.

Discount Rate:

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2021 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

8. OTHER POST-EMPLOYMENT BENEFIT PLAN (RHIA) (CONT.)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 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	30.62%	5.85%
Private Equity	25.50%	7.71%
Core Fixed Income	23.75%	2.73%
Real Estate	12.25%	5.66%
Master Limited Partnerships	0.75%	5.71%
Infrastructure	1.50%	6.26%
Commodities	0.63%	3.10%
Hedge Fund of Funds - Multistrategy	1.25%	5.11%
Hedge Fund Equity - Hedge	0.63%	5.31%
Hedge Fund - Macro	5.62%	5.06%
US Cash	-2.50%	1.76%
<i>Assumed Inflation - Mean</i>		2.40%

(Source: June 30, 2021 PERS ACFR; p. 74)

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

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net OPEB liability (asset)	\$ (452,647)	\$ (511,839)	\$ (562,404)

Changes Subsequent to the Measurement Date

There are no changes subsequent to the June 30, 2021 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS

Pension Obligation Bonds

In October 31, 2002 and April 2003, the District issued \$47,951,519 of limited tax pension obligation bonds to finance its unfunded actuarially accrued liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). The issuance of the bonds was considered an advance refunding of the District's UAL and resulted in an estimated present value savings of approximately \$12.3 million over the life of the bonds. The actual savings realized by the District over the life of the bonds is uncertain because of the various legislative changes and legal issues pending with the PERS system which could impact the District's future required contribution rate. The Pension Obligation Bonds bear interest at 2.06% - 6.10% and mature on June 30, 2028.

Upon the occurrence and continuation of default on the 2002 bonds, the owners of 25% or more of the outstanding principal of the 2002 bonds, or 51% or more of the 2003 bonds then outstanding may take any actions available at law or in equity as may appear necessary or desirable to enforce or to protect any of the rights of the owners of the bonds, whether for the specific enforcement of any covenant or agreement. However, the bonds shall not be subject to acceleration.

General Obligation Bonds

On June 22, 2011, the District signed a purchase agreement to issue \$63,000,000 of General Obligation Bonds. The bonds were issued to pay for new construction and major renovation of District facilities. The bonds bear interest at 3.50-5.00% and mature on June 15, 2026. Included in the issue are \$15,000,000 in Qualified School Construction Bonds, which are part of an expiring federal stimulus program. Through the program, the District benefits because the federal government pays the vast majority of interest on the Qualified School Construction Bonds. All of the interest was initially being paid by the federal government, but starting in 2012-2013 the District has been required to pay minimal amounts of interest due to the federal sequester. The District estimates that it will save nearly \$7,000,000 in interest expense over the life of the bonds.

The payment of the principal and interest on these bonds when due is guaranteed by the full faith and credit of the State of Oregon under the provisions of the Oregon School Bond Guaranty Act – Oregon Revised Statutes (ORS) 328.321 and 328.356. Upon the occurrence and continuation of default on the bonds, the owners of 51% or more of the outstanding principal of the bonds then outstanding may take any actions available at law or in equity as may appear necessary or desirable to enforce or to protect any of the rights of the owners of the bonds, whether for the specific enforcement of any covenant or agreement.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS (CONTINUED)

Changes in bonds outstanding are as follows:

<u>Issue Date</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Outstanding Beginning of Year</u>	<u>Issued</u>	<u>Matured & Redeemed</u>	<u>Outstanding End of Year</u>	<u>Due in One Year</u>
October 2002	2.06-6.1%	\$ 21,009,781	\$ 14,255,000	\$ -	\$ 1,590,000	\$ 12,665,000	\$ 1,795,000
April 2003	2.06-6.1%	26,941,738	13,465,000	-	-	13,465,000	-
August 2011	3.50-5.00%	63,000,000	30,675,000	-	5,265,000	25,410,000	5,690,000
			58,395,000	-	6,855,000	51,540,000	7,485,000
Unamortized Premium/ (Discount)			3,149,935	-	1,076,273	2,073,662	1,073,611
	Total Bonds Payable		<u>\$ 61,544,935</u>	<u>\$ -</u>	<u>\$ 7,931,273</u>	<u>\$ 53,613,662</u>	<u>\$ 8,558,611</u>

Future maturities of bond principal are as follows:

<u>Fiscal Year Ending June</u>	<u>2002 PERS Bonds</u>		<u>2003 PERS Bonds</u>		<u>2011 GO Bonds</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	1,795,000	701,830	-	3,337,922	5,690,000	1,190,000
2024	2,015,000	603,285	2,735,000	762,922	4,720,000	905,500
2025	2,255,000	491,452	3,055,000	609,464	-	716,700
2026	2,510,000	366,300	2,855,000	435,940	15,000,000	716,700
2027	2,790,000	226,995	2,875,000	273,776	-	-
2028	1,300,000	72,150	1,945,000	-	-	-
Total	<u>\$ 12,665,000</u>	<u>\$ 2,462,012</u>	<u>\$ 13,465,000</u>	<u>\$ 5,420,024</u>	<u>\$ 25,410,000</u>	<u>\$ 3,528,900</u>

Changes in compensated absences for the year ended June 30, 2022 was as follows:

	<u>Oustanding Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Oustanding End of Year</u>	<u>Balance Due Within One Year</u>
Compensated Absences Payable	177,681	152,152	177,681	152,152	152,152
Totals	<u>\$ 67,538,378</u>	<u>\$ 152,152</u>	<u>\$ 177,681</u>	<u>\$ 152,152</u>	<u>\$ 152,152</u>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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.

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 years.

12. INTERFUND ACTIVITY

Interfund balances and Transfers are used to fund operations between funds. Interfund transfers are clearly segregated and shown on the face of the 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 (now Article XI, Section 11b). School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues for the 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 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.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

14. COMMITMENTS AND CONTINGENCIES

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

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.

15. LEASE PAYABLE & RECEIVABLE

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 02/25/2022, Lincoln County School District, OR entered into a 58 month lease as Lessee for the use of Kyocera Copier - Compass Online School. An initial lease liability was recorded in the amount of \$7,993.91. As of 06/30/2022, the value of the lease liability is \$7,321.06. Lincoln County School District is required to make monthly fixed payments of \$143.88. The lease has an interest rate of 1.8250%. The Equipment estimated useful life was 58 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$7,993.91 with accumulated amortization of \$578.87 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Lincoln County School District, OR entered into a 43 month lease as Lessee for the use of SCE Postage Machine - Postbase Vision A5. An initial lease liability was recorded in the amount of \$1,653.63. As of 06/30/2022, the value of the lease liability is \$1,185.40. Lincoln County School District is required to make quarterly fixed payments of \$120.00. The lease has an interest rate of 0.8930%. The Equipment estimated useful life was 43 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$1,653.63 with accumulated amortization of \$452.71 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Lincoln County School District, OR entered into a 43 month lease as Lessee for the use of TAES Postage Machine Postbase Vision S3. An initial lease liability was recorded in the amount of \$1,240.23. As of 06/30/2022, the value of the lease liability is \$889.05. Lincoln County School District is required to make quarterly fixed payments of \$90.00. The lease has an interest rate of 0.8930%. The Equipment estimated useful life was 43 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$1,240.23 with accumulated amortization of \$339.53 is included with Equipment on the Lease Class activities table found below.

On 02/04/2022, Lincoln County School District, OR entered into a 60 month lease as Lessee for the use of Kyocera Copiers - District Wide. An initial lease liability was recorded in the amount of \$244,384.89. As of 06/30/2022, the value of the lease liability is \$224,424.67. Lincoln County School District is required to make monthly fixed payments of \$4,193.50. The lease has an interest rate of 1.1770%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$244,384.89 with accumulated amortization of \$19,958.10 is included with Equipment on the Lease Class activities table found below.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE

Lease Payable

On 11/04/2021, Lincoln County School District, OR entered into a 60 month lease as Lessee for the use of TAHS Postage Machine - Sendpro C Series. An initial lease liability was recorded in the amount of \$5,995.25. As of 06/30/2022, the value of the lease liability is \$5,103.54. Lincoln County School District is required to make quarterly fixed payments of \$308.55. The lease has an interest rate of 1.2250%. The Equipment estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$5,995.25 with accumulated amortization of \$789.37 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Lincoln County School District, OR entered into a 43 month lease as Lessee for the use of TOHS Postage Machine - Postbase Vision S3. An initial lease liability was recorded in the amount of \$1,240.23. As of 06/30/2022, the value of the lease liability is \$889.05. Lincoln County School District is required to make quarterly fixed payments of \$90.00. The lease has an interest rate of 0.8930%. The Equipment estimated useful life was 43 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$1,240.23 with accumulated amortization of \$339.53 is included with Equipment on the Lease Class activities table found below.

On 07/01/2021, Lincoln County School District, OR entered into a 43 month lease as Lessee for the use of YVE Postage Machine - Postbase Vision S3. An initial lease liability was recorded in the amount of \$1,240.23. As of 06/30/2022, the value of the lease liability is \$889.05. Lincoln County School District is required to make quarterly fixed payments of \$90.00. The lease has an interest rate of 0.8930%. The Equipment estimated useful life was 43 months as of the contract commencement. The value of the right to use asset as of 06/30/2022 of \$1,240.23 with accumulated amortization of \$339.53 is included with Equipment on the Lease Class activities table found below.

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 52,253	\$ 2,590	\$ 54,843
2024	52,878	1,965	54,843
2025	52,730	1,333	54,063
2026	52,578	704	53,283
2027	30,263	119	30,382
	<u>\$ 240,702</u>	<u>\$ 6,712</u>	<u>\$ 247,413</u>

GOVERNMENTAL ACTIVITIES:

	Balance as of July 1, 2021	Additions	Reductions	Balance as of June 30, 2022
Lease Liability				
Equipment				
Kyocera Copier - Compass Online School	\$ -	\$ 7,994	\$ 673	\$ 7,321
SCE Postage Machine - Postbase Vision A5	1,654	-	468	1,185
TAES Postage Machine Postbase Vision S3	1,240	-	351	889
Kyocera Copiers - District Wide	-	244,385	19,960	224,425
TAHS Postage Machine - Sendpro C Series	-	5,995	892	5,104
TOHS Postage Machine - Postbase Vision S3	1,240	-	351	889
YVE Postage Machine - Postbase Vision S3	1,240	-	351	889
Total Equipment Lease Liability	<u>\$ 5,374</u>	<u>\$ 258,374</u>	<u>\$ 23,047</u>	<u>\$ 240,702</u>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE

GOVERNMENTAL ACTIVITIES:	Balance as of July 1, 2021	Additions	Reductions	Balance as of June 30, 2022
Lease Assets				
Equipment				
Kyocera Copier - Compass Online School	\$ -	\$ 7,994		\$ 7,994
SCE Postage Machine - Postbase Vision A5	1,654	-		1,654
TAES Postage Machine Postbase Vision S3	1,240	-		1,240
Kyocera Copiers - District Wide	-	244,385		244,385
TAHS Postage Machine - Sendpro C Series	-	5,995		5,995
TOHS Postage Machine - Postbase Vision S3	1,240	-		1,240
YVE Postage Machine - Postbase Vision S3	1,240	-		1,240
Total Equipment Lease Assets	5,374	258,374	-	263,748
Total Lease Assets	\$ 5,374	\$ 258,374	\$ -	\$ 263,748
Lease Accumulated Amortization				
Equipment				
Kyocera Copier - Compass Online School	\$ -	\$ 579		\$ 579
SCE Postage Machine - Postbase Vision A5	-	453		453
TAES Postage Machine Postbase Vision S3	-	340		340
Kyocera Copiers - District Wide	-	19,958		19,958
TAHS Postage Machine - Sendpro C Series	-	789		789
TOHS Postage Machine - Postbase Vision S3	-	340		340
YVE Postage Machine - Postbase Vision S3	-	340		340
Total Equipment Lease Accumulated Amortization	-	22,798	-	22,798
Total Lease Accumulated Amortization	-	22,798	-	22,798
Total Governmental Lease Assets, Net	\$ 5,374	\$ 235,576	\$ -	\$ 240,951

Leases Receivable

For the year ended 6/30/2022, the financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

On 07/01/2021, Lincoln County School District, OR entered into a 95 month lease as Lessor for the use of NHS Land - Sprint Cell Tower. An initial lease receivable was recorded in the amount of \$133,836.69. As of 06/30/2022, the value of the lease receivable is \$116,681.76. The lessee is required to make annual fixed payments of \$18,250.50. The lease has an interest rate of 0.8930%. The Land estimated useful life was 95 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2022 was \$116,931.01, and Lincoln County School District recognized lease revenue of \$16,905.69 during the fiscal year. The lessee has 1 extension option(s), each for 60 months.

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE

On 07/01/2021, Lincoln County School District, OR entered into a 36 month lease as Lessor for the use of LBL Early Intervention Classroom at Taft Elementary. An initial lease receivable was recorded in the amount of \$17,917.91. As of 06/30/2022, the value of the lease receivable is \$12,047.81. The lessee is required to make annual fixed payments of \$6,000.00. The lease has an interest rate of 0.7270%. The Buildings estimated useful life was 36 months as of the contract commencement. The value of the deferred inflow of resources as of 06/30/2022 was \$11,945.27, and Lincoln County School District recognized lease revenue of \$5,972.64 during the fiscal year. The lessee had a termination period of 1 month as of the lease commencement. Lincoln County School District had a termination period of 1 month as of the lease commencement.

Principal and Interest Expected to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2023	\$ 23,121	\$ 1,130	\$ 24,251
2024	23,498	933	24,431
2025	20,255	733	20,988
2026	20,436	552	20,988
2027	20,618	370	20,988
2028 - 2030	20,802	186	20,988
	<u>\$ 128,730</u>	<u>\$ 3,904</u>	<u>\$ 132,633</u>

GOVERNMENTAL ACTIVITIES:

	Balance as of July 1, 2021	Additions	Reductions	Balance as of June 30, 2022
Lease Receivable				
Land				
NHS Land - Sprint Cell Tower	\$ 133,837	\$ -	\$ 17,155	\$ 116,682
Total Land Lease Receivable	133,837	-	17,155	116,682
Buildings				
LBL Early Intervention Classroom at Taft Elementary	17,918	-	5,870	12,048
Total Building Lease Receivable	17,918	-	5,870	12,048
Total Lease Receivable	<u>\$ 151,755</u>	<u>\$ -</u>	<u>\$ 23,025</u>	<u>\$ 128,730</u>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

15. LEASE PAYABLE & RECEIVABLE

GOVERNMENTAL ACTIVITIES:	Balance as of		Balance as of
	July 1, 2021	Additions	June 30, 2022
Deferred Inflow of Resources			
Land			
NHS Land - Sprint Cell Tower	\$ 133,837	\$ -	\$ 16,906
Total Land Deferred Inflow of Resources	133,837	-	16,906
Buildings			
LBL Early Intervention Classroom at Taft Elementary	17,918	-	5,973
Total Building Deferred Inflow of Resources	17,918	-	5,973
Total Deferred Inflow of Resources	\$ 151,755	\$ -	\$ 22,878

REQUIRED SUPPLEMENTARY INFORMATION

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - OREGON PERS

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability / (Asset)	(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
2022	0.033 %	\$ 4,041,165	\$ 28,575,831	14%	87.6 %
2021	0.072 %	\$ 15,785,496	\$ 30,356,658	52%	75.8 %
2020	0.000	-	27,456,992	0%	80.2
2019	0.050	7,137,649	24,591,791	29%	82.1
2018	0.005	621,590	23,392,566	3%	83.1

SCHEDULE OF CONTRIBUTIONS - OREGON PERS

	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
2022	\$ -	\$ -	\$ -	\$ 32,097,660	- %
2021	-	-	-	28,575,831	-
2020	-	-	-	30,356,658	-
2019	-	-	-	27,456,992	-
2018	-	-	-	24,591,791	-

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - OREGON RHIA

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability / (Asset)	(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
2022	0.14 %	\$ (511,839)	\$ 28,575,831	-2%	183.9 %
2021	0.42 %	\$ (869,703)	\$ 30,356,658	-3%	150.1
2020	0.25	(474,946)	27,456,992	-2%	144.4
2019	0.23	(256,487)	24,591,791	-1%	124.0
2018	0.22	(92,146)	23,392,566	0%	108.9

SCHEDULE OF CONTRIBUTIONS - OREGON 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
2022	\$ 3,646	\$ 3,646	\$ -	\$ 32,097,660	- %
2021	4,484	4,484	-	28,575,831	-
2020	30,481	30,481	-	30,356,658	0.001
2019	122,917	122,917	-	27,456,992	0.004
2018	110,695	110,695	-	24,591,791	0.005

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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF CHANGE IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2022

MEDICAL BENEFIT

	2022	2021	2020	2019	2018	2017
Total OPEB Liability - beginning	3,056,944	4,036,644	3,609,908	4,635,767	4,873,523	5,291,914
Service cost	265,018	278,922	269,490	418,185	265,474	265,474
Interest	72,563	94,864	129,876	144,527	140,531	150,228
Changes of benefit terms	-	-	-	-	-	-
Differences between expected & actual	-	(792,246)	-	19,762	-	-
Change of Assumptions and other input	(312,799)	(362,447)	364,658	(1,135,557)	-	-
Benefit Payments	(193,871)	(198,793)	(337,288)	(472,776)	(643,761)	(834,093)
Net change in total OPEB liability	(169,089)	(979,700)	426,736	(1,025,859)	(237,756)	(418,391)
Total OPEB Liability - end	2,887,855	3,056,944	4,036,644	3,609,908	4,635,767	4,873,523
Fiduciary net position - beginning						
Contributions - Employer	193,871	198,793	337,288	472,776	643,761	834,093
Contributions - Employee	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-
Benefit payments	(193,871)	(198,793)	(337,288)	(472,776)	(643,761)	(834,093)
Administrative expense	-	-	-	-	-	-
Net change in fiduciary net positic	-	-	-	-	-	-
Fiduciary net position - end of year	-	-	-	-	-	-
Net OPEB Liability - end of year	2,887,855	3,056,944	4,036,644	3,609,908	4,635,767	4,873,523
Fiduciary net position as percentage of the total OPEB liability	0%	0%	0%	0%	0%	0%
Covered Payroll	32,862,524	29,862,649	33,160,978	32,039,592	34,261,846	33,263,928
Net OPEB liability as percentage of covered payroll	9%	9%	12%	11%	14%	15%

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

<u>GENERAL FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES:				
Revenue From Local Sources:				
Ad Valorem Taxes Levied by District	\$ 39,615,266	\$ 39,615,266	\$ 41,490,108	\$ 1,874,842
Revenue from Other Local Governments	75,000	75,000	10,757	(64,243)
Earnings from Investments	300,000	300,000	55,516	(244,484)
Rentals	-	-	-	-
Services Provided Other Local Education Agencies	-	-	213,844	213,844
Recovery of Prior Years' Expenditures	-	-	26,273	26,273
Fees Charged to Grants	905,847	905,847	546,083	(359,764)
Miscellaneous	955,019	955,019	412,314	(542,705)
Total Local Revenue	<u>41,851,132</u>	<u>41,851,132</u>	<u>42,754,895</u>	<u>903,763</u>
Revenue From Intermediate Sources:				
County School Fund	300,000	300,000	157,911	(142,089)
Restricted Revenue	138,500	138,500	146,250	7,750
Total Intermediate Revenue	<u>438,500</u>	<u>438,500</u>	<u>304,161</u>	<u>(134,339)</u>
Revenue From State Sources:				
State School Fund- General Support	20,639,387	20,639,387	19,699,271	(940,116)
Common School Fund	546,320	546,320	610,046	63,726
State Managed County Timber	500,000	500,000	239,722	(260,278)
Other Grants from State	-	-	1,345,444	1,345,444
Total State Revenue	<u>21,685,707</u>	<u>21,685,707</u>	<u>21,894,483</u>	<u>208,776</u>
Revenue From Federal Sources:				
Unrestricted Revenue From Fed Gov't Through State	74,000	74,000	90,878	16,878
Federal Forest Fees	-	-	335,168	335,168
Total Federal Revenue	<u>74,000</u>	<u>74,000</u>	<u>426,046</u>	<u>352,046</u>
Total Revenues	<u>64,049,339</u>	<u>64,049,339</u>	<u>65,379,585</u>	<u>1,330,246</u>
EXPENDITURES:				
Instruction	38,005,277	38,005,277 (1)	35,112,959	2,892,318
Support Services	28,021,794	28,021,794 (1)	26,011,693	2,010,101
Enterprise and Community Services	5	5 (1)	-	5
Facilities, Acquisition and Construction	22,048	22,048 (1)	-	22,048
Debt Service	3,200	3,200 (1)	3,000	200
Contingencies	4,090,000	3,740,000 (1)	-	3,740,000
Total Expenditures	<u>70,142,324</u>	<u>69,792,324</u>	<u>61,127,652</u>	<u>8,664,672</u>
Excess of Revenues Over, (Under)				
Expenditures	(6,092,985)	(5,742,985)	4,251,933	9,994,918
Other Financing Sources, (Uses):				
Transfers Out	(25)	(350,025) (1)	(350,000)	25
Sale of Fixed Assets	10	10	208,645	208,635
Total Other Financing Sources, (Uses)	<u>(15)</u>	<u>(350,015)</u>	<u>(141,355)</u>	<u>208,660</u>
Net Change in Fund Balance	(6,093,000)	(6,093,000)	4,110,578	10,203,578
Beginning Fund Balance	11,001,299	11,001,299	13,848,250	2,846,951
Ending Fund Balance	<u>\$ 4,908,299</u>	<u>\$ 4,908,299</u>	<u>\$ 17,958,828</u>	<u>\$ 13,050,529</u>

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

<u>SPECIAL FUNDS</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES:				
Local Sources:				
Taxes - Prior Year Levies	\$ 3,015	\$ 3,015	\$ 16,170	\$ 13,155
Tuition	-	-	-	-
Earnings on Investments	11,050	11,050	10,978	(72)
School Sponsored Activities	-	-	651,013	651,013
Food Service Sales	130,000	130,000	105,539	(24,461)
Private Contributions	1,300,000	1,300,000	334,236	(965,764)
Recovery of Prior Year Expenditures	-	-	453	453
Miscellaneous	1,906,788	1,906,788	1,100,921	(805,867)
State Sources:				
Basic School Support	96,623	96,623	93,103	(3,520)
Grants-In-Aid	12,614,735	12,614,735	7,747,705	(4,867,030)
Federal Sources:				
Restricted Grants-In-Aid	28,933,123	28,933,123	14,068,132	(14,864,991)
Total Revenues	44,995,334	44,995,334	24,128,250	(20,867,084)
EXPENDITURES:				
Instruction	16,539,041	16,539,041 (1)	9,831,769	6,707,272
Support Services	12,326,734	12,676,734 (1)	8,491,114	4,185,620
Community Services	5,773,695	5,773,695 (1)	3,084,454	2,689,241
Facilities Acquisition and Construction	9,935,030	9,935,030 (1)	3,960,413	5,974,617
Total Expenditures	44,574,500	44,924,500	25,367,750	19,556,750
Excess of Revenues Over, (Under)				
Expenditures	420,834	420,834	(1,239,500)	(1,660,334)
Other Financing Sources, (Uses):				
Sale of Capital Assets	5,000	5,000	20,216	15,216
Transfers In	5	350,005	350,000	(5)
Transfers Out	-	- (1)	-	-
Total Other Financing Sources, (Uses)	5,005	355,005	370,216	15,211
Net Change in Fund Balance	425,839	425,839	(869,284)	(1,295,123)
Beginning Fund Balance	5,756,531	5,756,531	7,663,102	1,906,571
Ending Fund Balance	<u>\$ 6,182,370</u>	<u>\$ 6,182,370</u>	<u>\$ 6,793,818</u>	<u>\$ 611,448</u>

(1) Appropriation Level

SUPPLEMENTARY INFORMATION

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

SELF INSURANCE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
From Local Sources:				
Earnings on Investments	\$ 21,500	\$ 21,500	\$ 12,334	\$ (9,166)
Services Charged Other Funds	1,661,000	1,661,000	1,670,834	9,834
Miscellaneous	<u>35,000</u>	<u>35,000</u>	<u>32,190</u>	<u>(2,810)</u>
Total Local Revenue	<u>1,717,500</u>	<u>1,717,500</u>	<u>1,715,358</u>	<u>(2,142)</u>
EXPENDITURES:				
Support Services	<u>1,697,930</u>	<u>1,697,930</u>	<u>1,097,716</u>	<u>600,214</u>
Total Support Services	<u>1,697,930</u>	<u>1,697,930 (1)</u>	<u>1,097,716</u>	<u>600,214</u>
Total Expenditures	<u>1,697,930</u>	<u>1,697,930</u>	<u>1,097,716</u>	<u>600,214</u>
Net Change in Fund Balance	19,570	19,570	617,642	598,072
Beginning Fund Balance	<u>1,901,365</u>	<u>1,901,365</u>	<u>2,020,643</u>	<u>119,278</u>
Ending Fund Balance	<u>\$ 1,920,935</u>	<u>\$ 1,920,935</u>	<u>\$ 2,638,285</u>	<u>\$ 717,350</u>

(1) Appropriation Level

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

<u>DEBT SERVICE FUND</u>				VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>(NEGATIVE)</u>
REVENUES:				
Revenue From Local Sources:				
Taxes - Current Year's Levy	\$ 5,725,835	\$ 5,725,835	\$ 5,637,248	\$ (88,587)
Taxes - Prior Years' Levies	180,000	180,000	220,890	40,890
Services Provided Other Funds	6,413,996	6,413,996	6,151,500	(262,496)
Interest Earnings	<u>100,595</u>	<u>100,595</u>	<u>(27,793)</u>	<u>(128,388)</u>
Total Revenues	<u>12,420,426</u>	<u>12,420,426</u>	<u>11,981,845</u>	<u>(438,581)</u>
EXPENDITURES:				
Debt Service:				
Principal on Bonded Indebtedness	7,597,923	7,597,923	7,597,923	-
Interest on Bonded Indebtedness	<u>4,022,315</u>	<u>4,022,315</u>	<u>4,007,092</u>	<u>15,223</u>
Total Expenditures	<u>11,620,238</u>	<u>11,620,238 (1)</u>	<u>11,605,015</u>	<u>15,223</u>
Excess of Revenues Over, (Under) Expenditures	800,188	800,188	376,830	(423,358)
Other Financing Sources:				
Transfer In	<u>5</u>	<u>5</u>	<u>-</u>	<u>(5)</u>
Net Change in Fund Balance	800,193	800,193	376,830	(423,363)
Beginning Fund Balance	<u>10,907,769</u>	<u>10,907,769</u>	<u>11,032,350</u>	<u>124,581</u>
Ending Fund Balance	<u>\$ 11,707,962</u>	<u>\$ 11,707,962</u>	<u>\$ 11,409,180</u>	<u>\$ (298,782)</u>

(1) Appropriation Level

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2022

CAPITAL CONSTRUCTION FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Revenue From Local Sources:				
Taxes	\$ 480,000	\$ 480,000	\$ 698,762	\$ 218,762
Earnings on Investments	10,000	10,000	7,420	(2,580)
Total Revenues	490,000	490,000	706,182	216,182
EXPENDITURES:				
Facilities Acquisition and Construction	1,210,005	1,210,005 (1)	124,726	1,085,279
Total Expenditures	1,210,005	1,210,005	124,726	1,085,279
Excess of Revenues Over, (Under) Expenditure	(720,005)	(720,005)	581,456	1,301,461
Other Financing Sources:				
Transfer In	5	5	-	(5)
Total Other Financing Sources	5	5	-	(5)
Net Change in Fund Balance	(720,000)	(720,000)	581,456	1,301,456
Beginning Fund Balance	720,000	720,000	982,243	262,243
Ending Fund Balance	\$ -	\$ -	\$ 1,563,699	\$ 1,563,699

(1) Appropriation Level

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS



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November 17, 2022

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Lincoln County School District as of and for the year ended June 30, 2022, and have issued our report thereon dated November 17, 2022. 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 Lincoln County School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

In connection with our testing nothing came to our attention that caused us to believe the Lincoln County 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 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, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C

GRANT COMPLIANCE REVIEW

LINCOLN COUNTY SCHOOL DISTRICT
 LINCOLN COUNTY, OREGON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2022

Program Title	Pass Through Organization	Federal CFDA Number	Pass Through Entity Number	Period Covered	Expenditures	Passed Through to Subrecipients
US DEPARTMENT OF EDUCATION						
Title I Grants to Local Educational Agencies						
Title IA	OR Department of Education	84.010	58299	7/1/20-9/30/22	308,155	
Title IA	OR Department of Education	84.010	67008	7/1/21-9/30/22	1,238,747	118,335
Title ID - Neglected & Delinquent Children	OR Department of Education	84.010	66904	7/1/21-9/30/22	9,326	-
ESSA District & School Improvement 19-20	OR Department of Education	84.010	65122	7/1/19-9/30/22	8,449	
ESSA District & School Improvement 20-21	OR Department of Education	84.010	60399	7/1/20-9/30/22	314,838	
ESSA District & School Improvement 21-22	OR Department of Education	84.010	67982	10/1/21-9/30/23	135,453	-
Total Title I Grants to Local Education Agencies					2,014,968	118,335
Title I State Agency Program for Neglected and Delinquent Children and Youth						
Title ID - Neglected & Delinquent Children	OR Department of Education	84.013	12297	7/1/21-6/30/23	14,689	-
Education Stabilization Fund (covid 19)						
LEA ESSER Fund	OR Department of Education	84.425	57846	3/13/20-9/30/22	23,110	17,362
ESSER 2 Fund - CRRSA	OR Department of Education	84.425	64616	3/13/20-9/30/22	3,412,785	481,483
ESSER 3 Fund - ARP	OR Department of Education	84.425	60974	3/13/20-9/30/24	2,901,983	302,970
ESSER II FUND - LTCT	OR Department of Education	84.425	64809	3/1/21-9/30/23	19,912	
ESSER II FUND - JDEP	OR Department of Education	84.425	64795	3/1/21-9/30/23	2,613	
ARP - Homeless Children and Youth I	OR Department of Education	84.425	69294	4/23/21-9/30/24	9,528	
ARP - Homeless Children and Youth II	OR Department of Education	84.425	69364	4/23/21-9/30/24	9,425	
					6,379,356	801,814
Supporting Effective Instruction State Grants						
Supporting Effective Instruction State Grants	OR Department of Education	84.367	53565	7/1/19-9/30/22	138,016	2,369
Supporting Effective Instruction State Grants	OR Department of Education	84.367	58791	7/1/20-9/30/23	120,133	1,120
Supporting Effective Instruction State Grants	OR Department of Education	84.367	67441	7/1/21-9/30/22	-	-
Total Supporting Effective Instruction State Grants					258,149	3,489
English Language Acquisition State Grants						
Title III - English Language Acquisition	OR Department of Education	84.365	53431	7/1/19-9/30/22	28,238	-
Title III - English Language Acquisition	OR Department of Education	84.365	58483	7/1/20-9/30/23	-	-
Title III - English Language Acquisition	OR Department of Education	84.365	67144	7/1/21-9/30/22	-	-
Total English Language Acquisition State Grants					28,238	-
Student Support and Academic Enrichment						
Title IV-A - SSAE	OR Department of Education	84.424	66797	7/1/21-9/30/22	126,893	-
Total Student Support and Academic Enrichment					126,893	-
21st Century Community Learning Centers						
Title IV-B - After School Learning Centers	OR Department of Education	84.287	61153	7/1/20-9/30/22	385,411	-
Title IV-B - After School Learning Centers	OR Department of Education	84.287	68790	7/1/21-9/30/23	1,695	-
Total 21st Century Community Learning					387,106	-
Rural Education						
Title V-B - Rural and Low Income Schools	OR Department of Education	84.358	60331	7/1/20-9/30/23	57,079	-
Total Rural Education					57,079	-
Education for Homeless Children and Youth						
McKinney-Vento Homeless	OR Department of Education	84.196	65238	7/1/20-9/30/22	30,928	-
McKinney-Vento Homeless	OR Department of Education	84.196	66237	7/1/21-9/30/22	23,244	-
Total Education for Homeless Children and Youth					54,172	-
Special Education Grants to State Cluster						
Extended Assessment Discretionary	OR Department of Education	84.027	73202	7/1/21-6/30/22	-	-
Extended Assessment Supplement	OR Department of Education	84.027	73595	7/1/21-9/30/22	-	-
IDEA Part B Section 611 ARP 21-22	OR Department of Education	87.027	68415	7/1/21-9/30/23	23,549	
IDEA Part B Section 611 20-21 Formula	OR Department of Education	84.027	60689	7/1/20-9/30/22	554,573	
IDEA Part B Section 611 20-21 Formula	OR Department of Education	84.027	68664	7/1/21-9/30/23	524,622	-
Long Term Care & Trmt - IDEA Funds	OR Department of Education	84.027	12297	7/1/21-6/30/23	3,200	-
Special Education - Preschool Grants - ARP (covid-19)	OR Department of Education	84.173	69189	7/1/21-9/30/23	1,285	
Special Education - Preschool Grants	OR Department of Education	84.173	60524	7/1/20-9/30/22	3,782	-
Special Education - Preschool Grants	OR Department of Education	84.173	68945	7/1/21-9/30/23	12,325	
Total Special Education Cluster					1,123,336	-
Rehabilitation Services Vocational Rehabilitation Grants to States						
Youth Transition Program	OR Dept of Human Services	84.126A	160726	7/1/21-6/30/23	43,033	-
Total Rehabilitation Services Vocational Rehabilitation Grants to States					43,033	-
Indian Education Grants to Local Educational Agencies						
Indian Education	US Department of Education	84.060A	S060A200152	7/1/20-6/30/22	25,755	
Indian Education	US Department of Education	84.060A	S060A210152	7/1/21-6/30/22	115,516	-
Total Indian Education Grants to Local Educational Agencies					141,271	-

LINCOLN COUNTY SCHOOL DISTRICT
 LINCOLN COUNTY, OREGON
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2022

Program Title	Pass Through Organization	Federal CFDA Number	Pass Through Entity Number	Period Covered	Expenditures	Passed Through to Subrecipients
Gaining Early Awareness and Readiness for Undergraduate Programs						
GEAR UP	Oregon State University	84.334	ED159A-U	9/1/20-8/31/21	10,517	-
GEAR UP	Oregon State University	84.334	ED159A-C	9/1/20-8/31/21	9,920	-
Total Gaining Early Awareness and Readiness for Undergraduate Programs					<u>20,437</u>	<u>-</u>
School Safety National Activities						
School Emergency Response to Violence (Project SERV)	US Department of Education	84.184S	S184S210001	11/13/20-7/29/22	152,509	
TOTAL US DEPARTMENT OF EDUCATION					<u>10,801,236</u>	<u>923,638</u>
US DEPARTMENT OF AGRICULTURE						
Child Nutrition Cluster						
National School Lunch Program - Commodities (non-cash)	OR Department of Education	10.555	2112001	7/1/21-6/30/22	243,186	-
National School Lunch Program	OR Department of Education	10.555	2112001	7/1/21-6/30/22	1,950,034	
National School Breakfast Program	OR Department of Education	10.553	2112001	7/1/21-6/30/22	797,207	
Summer Food Service Program	OR Department of Education	10.559	2112001	7/1/21-6/30/22	37,599	-
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69582	10/1/21-9/30/22	9,357	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69584	10/1/21-9/30/22	9,388	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69585	10/1/21-9/30/22	9,868	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69587	10/1/21-9/30/22	14,847	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69586	10/1/21-9/30/22	5,244	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69592	10/1/21-9/30/22	10,858	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69589	10/1/21-9/30/22	10,371	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69588	10/1/21-9/30/22	2,545	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69590	10/1/21-9/30/22	5,500	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69591	10/1/21-9/30/22	4,246	
Fresh Fruits and Vegetable Program	OR Department of Education	10.582	69583	10/1/21-9/30/22	2,266	
Total Child Nutrition Cluster					<u>3,112,518</u>	<u>-</u>
Child and Adult Care Food Program - Commodities (non cash)	OR Department of Education	10.558	2112001	7/1/21-6/30/22	28,906	
Child Nutrition Discretionary Grants Limited Availability	OR Department of Education	10.579	64725	10/1/19-9/30/22	20,187	
Farm to School Grant Program	US Departments of Agriculture	10.575	218OR602L3203	7/20/21-9/30/22	61,365	
Pandemic EBT Administrative Costs	OR Department of Education	10.649	2112001	7/1/21-6/30/22	3,063	
					<u>113,521</u>	
TOTAL US DEPARTMENT OF AGRICULTURE					<u>3,226,039</u>	<u>-</u>
US DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Child Care and Development Block Grant						
Child Care Direct Provider Payments	OR Dept of Human Services	93.575	156224	7/1/21-6/30/22	3,102	-
Child Care Stabilization North	OR Department of Education	93.575	19487	12/1/21-8/31/22	17,213	
Child Care Stabilization South	OR Department of Education	93.575	19755	12/1/21-8/31/22	10,200	
Foster Care Title IV-E						
Foster Care Title IV-E	OR Department of Education	93.658	71682	7/2/21-6/30/23	90,878	
					<u>121,392</u>	<u>-</u>
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES						
TOTAL GRANTS EXPENDED OR PASSED THROUGH TO SUBRECIPIENTS						
					<u>\$ 14,148,667</u>	<u>923,638</u>
Other Federal Revenue not federal awards						
School Medicaid Billing	OR Dept of Human Services				10,342	
Schools and Roads - Federal Forest Fees	Lincoln County				<u>335,168</u>	
Total Federal Revenue					<u>\$ 14,494,177</u>	



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November 17, 2022

To the Board of Directors
Lincoln County School District
Lincoln 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*

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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lincoln County School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated November 17, 2022.

Report on Internal Control over Financial Reporting

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

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

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

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

Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.



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November 17, 2022

To the Board of Directors
Lincoln County School District
Lincoln 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 Lincoln County School 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, 2022. 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, Lincoln County School 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, 2022.

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 Lincoln County School 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.

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.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

**LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued		Unmodified
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(s) identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515(d)(2) of the Uniform Guidance?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(s) identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

IDENTIFICATION OF MAJOR PROGRAMS

<u>AL NUMBER</u>	<u>NAME OF FEDERAL PROGRAM CLUSTER</u>
-------------------------	---

84.010	Title I Grants to LEA’s
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

LINCOLN COUNTY SCHOOL DISTRICT
LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

No findings were noted during the audit for 2021-2022.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:

No findings were noted during the audit for 2021-2022.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. **BASIS OF PRESENTATION**

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

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

b. Area Report - Sam Case

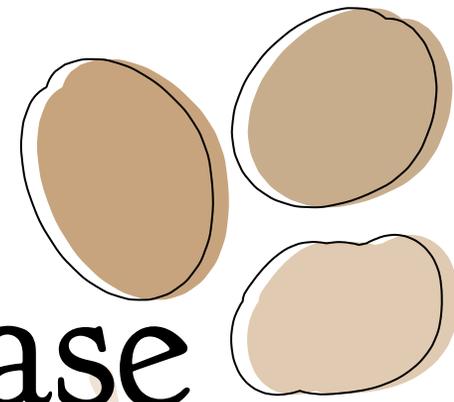
LCSD Board Report

Sam Case

December 13, 2022



Welcome to Sam Case



Administrative Team

Principal: Marty Perez

Assistant Principal: Marcy Doyle

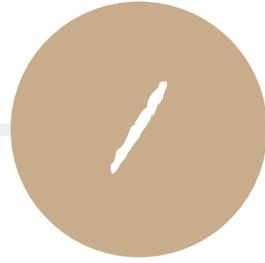
Secretary: Jenni Reed

Health and Records: Chelsea Druba

Introduction.

- 1 Field Appreciation
- 2 Enrollment
- 3 Video: Student Experience
- 4 AVID
- 5 Cub Crew

- 6 PBIS & Restorative Practices
- 7 PLCs
- 8 CEL
- 9 100 Year Celebration



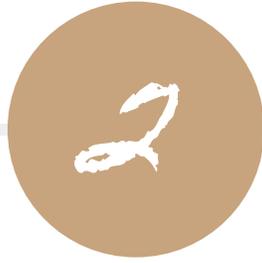
Field Appreciation

“If you want to go quickly, go alone. If you want to go far, go together.” – **African Proverb**

Field Appreciation

***Lincoln County School District and City of
Newport***





Enrollment

"If it doesn't challenge you, it doesn't change you."

Fred DeVito

128



Enrollment

- ❑ Current: 395
- ❑ 3rd: 132
- ❑ 4th: 131
- ❑ 5th: 132

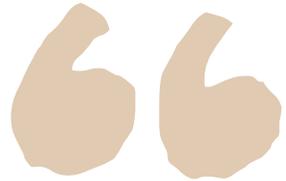
- ❑ Demographics
 - ❑ Multilinguals: 87
 - ❑ Hispanic: 152
 - ❑ Two or more: 33
 - ❑ Black/African American: 1
 - ❑ Native American: 3
 - ❑ White: 189



3

Why do you love Sam Case?

[Link To Video](#)



I like this school because this school is one of the schools I went to in the US. The teachers are also very good to me...

4

AVID

Advancement Via Individual Determination



To increase the current school-wide application of vertically and horizontally aligned WICOR strategies.

Organization

Each grade level routinely uses specific AVID organizational tools such as: interactive notebooks and planners to organize thinking and learning.

Academic Language

Each grade level will develop and use academic language through the use of word walls, language scripts, language functions and word banks.

Critical Reading Strategies

All grade levels will routinely use AVID Critical Reading Strategies, such as three reads and marking the text to increase rigor and retention of learning through reading and notetaking.

5

Cub Crew

Student Leadership Opportunities

1

2

3

4

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10

Student Leadership=Student Agency



- Celebrations
- Problem Solving
- Advocacy
- Belonging

6

PBIS & Restorative Practice

"Restorative circles can be hard, but it makes me feel better about things and people."

-Sam Case 4th Grader

1

2

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10

Building & Nurturing Our Community

- Greetings
- Community Circles
- Restorative Questions
- Responsive SEL
- Cub Crew
- Family Newsletter



7

Professional Learning Communities

"Alone, we can do so little; together, we can do so much." Helen Keller

4

5

6

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10

Professional Learning Communities

PLCs: Reading (Building Wide)

1. Janel Keating (August)
 - a. PLC Lite to PLC Right
2. Grade Levels: Backwards Designed Summative Assessment
3. PLC Cycle: Plan, Do, Study, Act
4. 100% Meetings (Health Core Instruction)
5. 20% Meetings (Health of Interventions)
6. Teacher Appreciation





Center for Educational Leadership



CENTER *for*

EDUCATIONAL LEADERSHIP

UNIVERSITY OF WASHINGTON • COLLEGE OF EDUCATION



Vision for Student Learning, Sam Case Elementary School 2022

Students feel safe and connected to classrooms and engagement and growth occurs.

Working collaboratively and respectfully through student discourse and reflection.

Community of driven peers who challenge each other to be supportive and accepting.

Student learning should include fun, hands on-learning, student interests and choice.

9

100 Year Celebration

And this is subtitle number Nine

1

2

3

4

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10

Michael Bentz

May 2023 (Centennial Concert)

Sam Case Elementary 4th Grade Students

- Two Songs: 1920s and 1990s
- Performing Arts Center (PAC)
- Come and support our students, school, and district.





*Thank
you*

- c. Student Report
- d. Financial Report
 - 1. November 2022 Board Financial Report

**Lincoln County School District
Monthly Comparison - Projected to Actual
November 2022**

REVENUES	Projected	Actual	Actual Compared to Projected	Comments
LOCAL SOURCES:				
Current year's levy	29,313,707	32,913,299	3,599,592	* Timing of payments varies
Prior years' taxes	47,794	57,797	10,003	* Timing of payments varies
Interest on Investments	10,323	51,169	40,846	Interest Rates are Climbing
Fees Charged to Grants	28,176	23,134	(5,042)	Timing of expenses
Rentals			-	
Contributions			-	
Other Local Income	50,215	7,782	(42,434)	
INTERMEDIATE SOURCES:				
ESD - Severe Disability Support			-	
County School Fund			-	*
Other, Hvy Eq Rent Tax, etc			-	
STATE SOURCES:				
SSF- Current Year	1,951,917	1,889,795	(62,122)	*
SSF- Prior Year			-	*
Common School Fund			-	*
State Timber			-	
Unrestricted Grants			-	*
FEDERAL SOURCES:				
Federal Forest Fees			-	*
Foster Care Transport Reimb			-	
OTHER RESOURCES:				
Interfund Transfer			-	
Sale of Assets/Ins Proceeds		611	611	
Beginning Fund Balance			-	
Total Monthly Revenue	31,402,132	34,943,586	3,541,453	
EXPENDITURES				
Salaries (100)	2,580,169	2,555,044	(25,125)	
Employee benefits (200)	1,627,984	1,390,938	(237,047)	
Purchased services (300)	1,379,928	1,122,843	(257,085)	
Supplies (400)	232,925	47,977	(184,947)	
Capital outlay (500)	3,683		(3,683)	
Insurance/Other (600)	20,010	7,839	(12,171)	
Interfund Transfers (700)			-	
Contingency (800)				
Unappropriated Funds (800)				
Total Monthly Expenditures	5,844,698	5,124,642	(720,057)	

*Indicates SSF formula revenue -- excesses are returned to the State

**Lincoln County School District
Purchased Services Monthly Comparison
November 30, 2022**

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD Total
Professional Instruction Services	654	D 10,282	10,200	24,023	71,246								116,405
Cleaning Services	164,284	164,404	164,284	167,168	5,369								665,510
Repairs & Maintenance	24,369	99,245	55,108	10,392	30,623								219,738
Rentals		26	20,964	1,202									22,192
Utilities	7,189	31,324	89,077	97,621	126,902								352,112
Transportation	2,534	122,421	155,125	384,589	421,158								1,085,827
Travel	159	D 3,592	6,047	9,110	3,806								22,715
Telephone		8,533	8,688	9,033	8,745								34,999
Postage	1,173	D 913	1,770	3,901									7,756
Advertising			4,464	1,899	1,200								7,563
Printing & Binding	4,076	4,076	16,545	8,320	4,251								37,268
Data Lines		163	163	163	163								654
Charter School Payments	846,891	423,853	423,853	423,853	423,853								2,542,303
Tuition		C 24,909	24,909	24,105	24,909								98,832
Audit Services													-
Legal Services	B -	4,272	7,471	756									12,499
Architect/Engineer Services													-
Negotiation/Labor Consulting Svcs													-
Management Services													-
Data Processing/Tech Svcs				1,650									1,650
Election Services													-
Other General Professional Svcs	44,570	900	6,828	1,019	618								53,935
Total Purchased Services	1,095,899	898,914	995,497	1,168,804	1,122,843	-	5,281,957						
For Reference Only:													
Less Transportation	(2,534)	(122,421)	(155,125)	(384,589)	(421,158)	-	-	-	-	-	-	-	-
Less Charter School Payments	(846,891)	(423,853)	(423,853)	(423,853)	(423,853)	-	-	-	-	-	-	-	-
Balance of Purchased Services	246,474	352,640	416,519	360,362	277,833	-	A						

Notes:

A: Removing Transportation & Charter Payments with their irregular payment patterns from the totals smooths the monthly totals for comparison purposes. For Reference Only.

B: Special Education Legal Fees RE: Out of State Placement. The \$273,387 previously reported was accrued to prior year expenses per the Auditors.

C: Special Education Out of State Placement Student Tuition

D: Updated as of November 30th, after audit. Aug net change \$5,240

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of November 30, 2022 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Special Revenues & Grants (200-285 & 900-994)				
Revenues:				
Local	1,101,756		230,510	871,246
Intermediate				
State	4,634,711		86,143	4,548,568
Federal	13,670,355		577,031	13,093,324
Fund Tfrs/Asset Sales				1,639,679
Beg. Fund Balance *	1,639,679		1,528,514	19,517,987
Total Revenues	21,046,501		2,422,197	18,624,304
Expenditures:				
Instruction	6,712,188	3,624,080	1,461,394	1,626,715
Support Services	6,826,064	1,431,115	958,288	4,436,661
Enterprise	566,563	108,510	60,354	397,699
Facilities Acq & Const	6,941,686	4,010,517	583,974	2,347,195
End Fund Bal/Tfrs				0
Total Expenditures	21,046,501	9,174,222	3,064,010	8,808,269
Fund Balance			(641,813) ***	
Indigenous Peoples (286)				
Revenues:				
Local				
Fund Tfrs/Asset Sales	100,000		100,000	0
Beg. Fund Balance*	3,316		3,316	0
Total Revenues	103,316	0	103,316	0
Expenditures:				
Instruction	23,000			23,000
Support Services	10,000			10,000
End Fund Balance	70,316			70,316
Total Expenditures	103,316	0	0	103,316
Fund Balance			103,316	
Musical Instruments (287)				
Revenues:				
Transfers	300,000		300,000	0
Beg. Fund Balance*	150,000		152,555	(2,555)
Total Revenues	450,000		452,555	(2,555)
Expenditures:				
Instruction	89,000	143,609	52,215	(106,823)
Support Services	61,000		2,113	58,887
End Fund Balance	300,000			300,000
Total Expenditures	450,000	143,609	54,328	252,063
Fund Balance			398,227	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Pre-School Promise (288)				
Revenues:				
State	459,576		41,611	417,965
Beg. Fund Balance*				
Total Revenues	459,576		41,611	417,965
Expenditures:				
Instruction	415,795	311,056	104,660	79
Support Services	43,781	9,020	10,450	24,311
Enterprise		326	642	(968)
Facilities Acq & Const				
End Fund Balance				
Total Expenditures	459,576	320,402	115,752	23,422
Fund Balance			(74,141) ***	
Student Investment Account (289/989)				
Revenues:				
State	4,505,628			4,505,628
Beg. Fund Balance*				
Total Revenues	4,505,628		0	4,505,628
Expenditures:				
Instruction	1,750,526	1,008,365	494,380	247,781
Support Services	2,755,102	1,542,250	627,972	584,880
Enterprise			164,434	
Facilities Acq & Const		790	168,096	
End Fund Balance				
Total Expenditures	4,505,628	2,551,404	1,454,882	499,341
Fund Balance			(1,454,882) ***	
Curriculum (290)				
Revenues:				
Transfers	1,000,000			1,000,000
Beg. Fund Balance*	900,000		900,000	0
Total Revenues	1,900,000		900,000	1,000,000
Expenditures:				
Instruction				0
Support Services				
End Fund Balance	1,900,000			1,900,000
Total Expenditures	1,900,000		0	1,900,000
Fund Balance			900,000	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Small Schools Grant (291) WHS & Toledo 7-12				
Revenues:				
Local	500		1,342	(842)
State	70,000			70,000
Beg. Fund Balance *	193,000		191,110	1,890
Total Revenues	263,500		192,452	71,048
Expenditures:				
Instruction	125,394	24,688	27,674	73,032
Support Services	48,106	3,863	10,442	33,801
Enterprise				
Facilities Acq & Const				
End Fund Balance	90,000			90,000
Total Expenditures	263,500	28,551	38,115	196,833
Fund Balance			154,337	
High School Success (292)				
Revenues:				
State	1,373,700		176,744	1,196,956
Beg. Fund Balance *				
Total Revenues	1,373,700		176,744	1,196,956
Expenditures:				
Instruction	606,332	289,297	160,050	156,985
Support Services	767,368	354,625	169,882	242,860
Enterprise				0
Facilities Acq & Const				0
End Fund Balance				
Total Expenditures	1,373,700	643,923	329,932	399,845
Fund Balance			(153,189) ***	
Building Maintenance (293)				
Revenues:				
Local	5,000		514,138	(509,138)
State				
Federal				
Fund Tfrs/Asset Sales	2,410,000		1,650,000	760,000
Beg. Fund Balance *	350,000		498,447	(148,447)
Total Revenues	2,765,000		2,662,585	102,415
Expenditures:				
Support Services	1,499,000	343,055	230,829	925,116
Enterprise				
Facilities Acq & Const	676,000	249,207	789,982	(363,188)
End Fund Bal/Tfrs	590,000			590,000
Total Expenditures	2,765,000	592,262	1,020,811	1,151,928
Fund Balance			1,641,775	

* Beginning Fund Balances are Audited

** Fund Balances do NOT include encumbered expenditures

*** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

LINCOLN COUNTY SCHOOL DISTRICT

2022-23 SPECIAL REVENUE FUNDS FINANCIAL STATEMENTS as of November 30, 2022 UNAUDITED

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Food Services (294)				
Revenues:				
Local	156,550		19,684	136,866
State	35,000		99,792	(64,792)
Federal	3,099,460		513,010	2,586,450
Beg. Fund Balance *	800,000		1,529,694	(729,694)
Total Revenues	4,091,010		2,162,180	1,928,830
Expenditures:				
Instruction	113,004	50,132	18,910	43,962
Support Services	32,715	18,941	14,959	(1,184)
Enterprise	3,645,291	3,310,416	650,086	(315,211)
Facilities Acq & Const	50,000	22,792	46,242	(19,034)
End Fund Balance	250,000			250,000
Total Expenditures	4,091,010	3,402,280	730,196	(41,467)
Fund Balance			1,431,983 ***	
Student Activities (295)				
Revenues:				
Local	1,300,000		487,358	812,642
Beg. Fund Balance *	880,500		1,122,920	(242,420)
Total Revenues	2,180,500		1,610,278	570,222
Expenditures:				
Instruction	1,232,000	133,778	209,520	888,702
Support Services	85,000	7,866	982	76,152
Enterprise	20000	343	2,500	17,157
End Fund Balance	843,500			843,500
Total Expenditures	2,180,500	141,987	213,002	1,825,511
Fund Balance			1,397,276	
Outdoor School for All (296)				
Revenues:				
State	112,649			112,649
Total Revenues	112,649		0	112,649
Expenditures:				
Instruction	110,149			110,149
Support Services	2,500			
Total Expenditures	112,649	0	0	112,649
Fund Balance			0 ***	
Technology (298)				
Revenues:				
Local	653,020		103,605	549,415
Local - Tech Fees	46,800		22,365	24,435
Transfers	1,500,000			1,500,000
Beg. Fund Balance*	645,000		706,888	(61,888)
Total Revenues	2,844,820		832,858	2,011,962
Expenditures:				
Instruction	37,500			37,500
Support Services	1,140,417	342,532	238,279	559,606
Contingency	300,000			300,000
End Fund Balance	1,366,903			1,366,903
Total Expenditures	2,844,820	342,532	238,279	2,264,009
Fund Balance			594,579	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Vehicle Replacement (299)				
Revenues:				
Local	20,500		1,271	19,229
Sale of Assets				0
Beg. Fund Balance *	173,500		160,373	13,127
Total Revenues	194,000		161,644	32,356
Expenditures:				
Support Services	194,000			194,000
End Fund Balance				
Total Expenditures	194,000			194,000
Fund Balance			161,644	
PERS Bonds Debt Service (320)				
Revenues:				
Local	6,746,068		1,926,327	4,819,741
Beg. Fund Balance *	9,610,492		9,736,472	(125,980)
Total Revenues	16,356,560		11,662,799	4,693,761
Expenditures:				
Debt Service	5,834,753			5,834,753
End Fund Balance	10,521,807			10,521,807
Total Expenditures	16,356,560		0	16,356,560
Fund Balance			11,662,799	
GO Bonds Debt Service (330 & 331)				
Revenues:				
Local	5,559,380		4,490,600	1,068,780
Intermediate Sources			352	(352)
State				0
Beg. Fund Balance *	1,477,485		1,672,709	(195,224)
Total Revenues	7,036,865		6,163,662	873,203
Expenditures:				
Debt Service	6,210,000			6,210,000
End Fund Balance	826,865			826,865
Total Expenditures	7,036,865		0	7,036,865
Fund Balance			6,163,662	
Capital Construction Fund (405)				
Revenues:				
Local	500,000		544,566	(44,566)
Beg. Fund Balance *	1,400,000		1,563,699	(163,699)
Total Revenues	1,900,000		2,108,265	(208,265)
Expenditures:				
Support Services				
Facilities Acq & Const	1,345,000	856,860	219,570	268,570
End Fund Balance	555,000			555,000
Total Expenditures	1,900,000	856,860	219,570	823,570
Fund Balance			1,888,695	

	<u>Budget</u>	<u>Encumb'd</u>	<u>YTD Actual</u>	<u>Remaining</u>
Future Property Purchases Reserve (420)				
Revenues:				
Local	2,500			2,500
Fund Tfrs/Asset Sales	1,000,005			1,000,005
Beg. Fund Balance *				0
Total Revenues	1,002,505			1,002,505
Expenditures:				
Facilities Acq & Const	1,002,505			1,002,505
End Fund Balance				
Total Expenditures	1,002,505			1,002,505
Fund Balance			0	
Dental/Vision Self Insurance (610)				
Revenues:				
Local	839,000		254,814	584,186
Beg. Fund Balance *	919,750		1,055,082	(135,332)
Total Revenues	1,758,750		1,309,896	448,854
Expenditures:				
Support Services	953,555		340,731	612,824
End Fund Balance	805,195			805,195
Total Expenditures	1,758,750		340,731	1,418,019
Fund Balance			969,164	
District Medical Group HRA (620)				
Revenues:				
Local	756,500		197,771	558,729
Beg. Fund Balance	1,465,000		1,583,204	(118,204)
Total Revenues	2,221,500		1,780,975	440,525
Expenditures:				
Support Services	440,300	39,104	98,225	302,971
End Fund Balance	1,781,200			1,781,200
Total Expenditures	2,221,500	39,104	98,225	2,084,171
Fund Balance			1,682,749	

* Beginning Fund Balances are Audited
 ** Fund Balances do NOT include encumbered expenditures
 *** Reimbursement Basis Grants, revenue received after funds expended, negative or low fund balance is normal

LINCOLN COUNTY SCHOOL DISTRICT
Bills & Claims Over \$10,000
2022-2023 Fiscal Year
November 2022

Date	Payee	Description	Amount
11/4/2022	FIRST STUDENT, INC.	STUDENT TRANSPORTATION - OCTOBER	\$ 392,947.33
11/4/2022	OMLID & SWINNEY	CVH SPRINKLER PUMP RENTAL - INSURANCE WILL REIMB	\$ 12,000.00
11/4/2022	SHIFFLER EQUIPMENT SALES	HUSH PANELS - HSAs, MUSIC STANDS, CAFETERIA TABLES	\$ 31,247.89
11/4/2022	KAJEET INC	BUS WIFI	\$ 91,480.40
11/4/2022	GROUND FX LANDSCAPE MANAGEMENT LLC	HYDROSEEDING 12 ACRES - NORTH AREA PROPERTY	\$ 54,072.00
11/4/2022	GARAGE DOOR SALES	FIRE DOORS - TOHS, NHS	\$ 12,310.00
11/11/2022	UW COLLEGE OF EDUCATION	PROFESSIONAL DEV - INSTRUCTIONAL LEADERSHIP	\$ 12,825.00
11/11/2022	LATHAM CENTERS, INC.	SPECIAL ED OUT OF STATE PLACEMENT TUITION	\$ 24,908.81
11/18/2022	COMMUNITY SERVICES CONSORTIUM	2022-23 SSF PAYMENTS	\$ 19,157.00
11/18/2022	EDDYVILLE CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 209,094.40
11/18/2022	SILETZ VALLEY CHARTER SCHOOL	2022-23 SSF PAYMENTS	\$ 172,182.12
11/18/2022	VOYAGER SOPRIS LEARNING	SPECIAL ED CURRICULUM	\$ 18,625.50
11/18/2022	ULTRASONIC INC	INSTALLATION OF CAFETERIA SOUND SYSTEMS	\$ 12,541.00
11/18/2022	LINCOLN GLASS CO., INC	NHS VESTIBULE GLASS, \$2,000 REPLACEMENT GLASS	\$ 49,032.98
11/22/2022	ESS WEST, LLC	CONTRACTED SUBSTITUTES	\$ 63,629.16

**LINCOLN COUNTY SCHOOL DISTRICT
INVESTMENT REPORT
November 2022**

Oregon State Treasury - Local Government Investment Pool	
Beginning Balance	\$ 18,811,950
Additions	39,067,399
Reductions	5,000,000
Ending Balance	\$ 52,879,350

Oregon Coast Bank - Money Market Account	
Beginning Balance	\$ 12,618,043
Additions	5,025,863
Reductions	5,400,000
Ending Balance	\$ 12,243,907

Oregon Coast Bank - 12 Month Time CD (HELP Program)	
.50% APY	
Beginning Balance	\$ 46,235
Additions	
Reductions	-
Ending Balance	\$ 46,235

Oregon Coast Bank - 13 Month Time CD (Fund 331 QSCB Sinking Fund)	
1.66% APY	
Beginning Balance	\$ 376,955
Additions	
Reductions	-
Ending Balance	\$ 376,955

Monthly Totals	
Beginning Balance	\$ 31,853,183
Additions	44,093,263
Reductions	10,400,000
Ending Balance	\$ 65,546,446

<u>Interest Rates</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>
LGIP	1.84%	2.10%	2.68%
Oregon Coast Bank	1.86%	2.16%	2.75%

e. First Student Report (Written)

Talking Points-Please contact me at Darleen.vanriper@firstgroup.com with any comments or questions

1. The Flu Season has Arrived:

With the beginning of the “cold” season, the flu also thought it appropriate to make an appearance in the Lincoln County School District. Our buses are certainly experiencing lower load counts due to sick students, and even our employees are not spared from whatever bug is floating around. Unfortunately, Covid has also been making its rounds. Over the Thanksgiving break alone, we had 4 staff down with Covid, and multiple others sick with the flu. Thankfully, most of them recovered quickly and are back in the school bus saddle.

In order to protect our families and employees, we are continuing to sanitize all areas in buses and facilities, make masks available to employees and students, and remind to practice social distance as needed.

2. Activities at First Student

On the days before Thanksgiving each area feasted on various potlucks: the north celebrated with favorite dishes, east/west had a huge desert buffet that was accompanied with breakfast foods, and the south went with non-traditional hamburgers and salads.



On December 15, we will have a holiday potluck and an ugly sweater contest. Main prize is a 50” Smart TV, followed by smaller gift card prizes. You can look forward to pictures of the ugliest holiday sweater.

During November we had multiple training sessions that included First Aid & CPR and TSWSN (ODE course “Transporting Students with Special Needs”). During this particular course, employees receive refreshers on specific disabilities, how to recognize triggers, and how to deescalate “rumbles.” Employees also get to practice the use of Child Security Restraint Systems, ranging from seatbelts, to harnesses, to wheel chairs.



3. Driver/Candidate Comparison Report (as of 12/05/2022)

	11/1/2022		12/5/2022	
Lincoln County Bus Routes	73	Driver Shortage	73	Driver Shortage
Drivers on hand (as of 11/1/2022, LOA excluded)	52	21	53	20
Out of Town Drivers	0	21	0	20
Routes not currently serviced (combos)	15	6	15	5
Other Considerations:				
Cover Drivers positions not staffed	5	26	5	25
Route Monitor positions not staffed	4		0	Candidate Rider
Drivers on LOA/FMLA/WC (Regular & Casual)	5		2	
Casual Drivers with limited availability	11		10	
LCS&D & FS Staff (1 & 9) Available to Drive	8		9	

Please note that this information is subject to frequent changes.

During November, we lost three drivers, gained two back from LOA and another who passed her CDL test. We were also able to secure a couple of OOT (Out-of-Town) drivers to help us out during this time where we have many illness-related callouts. One OOT driver is in Lincoln City, and the second is stationed out of Toledo.

Routes continue to be combined, and staff/management continues to cover open routes as follows: Kim Bolden, ALM; Sheila Morris, LSM; Donald Ayarza, SM; Brenda Porter, Dispatcher; Karen Howard, Dispatcher; Dave Pearson, TIC; Eric Treve (Technician), and Darleen Van Riper, LM. Lisa Loring covers SN routes as needed, which then leaves Mona Miller as our sole dispatcher.

Due to the high call-outs, we are thankful to be able to schedule Annette for route. If all goes well, this need should not be in effect for much longer.

4. The Training Pipeline

We currently have 9 individuals (two more from last month) in training at various stages. A few are in class, a few are in Behind-the-Wheel training. At this point our trainers are busy getting the BTW candidates through training and ready for their tests.

8. Board Reports
9. Superintendent's Report
 - a. First Reading of Policy Updates Set 3

Lincoln County School District

Code: DN
Adopted: 7/09/02
Revised/Readopted: 6/14/16 (Effective 7/01/16); 1/11/17
Orig. Code: DN

Disposal of District Property

The Board designates the deputy clerks to, at any time, declare district property as surplus and authorize its disposal when such property is no longer useful to the district, unsuitable for use, too costly to repair or obsolete.

If reasonable attempts to dispose of surplus properties fail to produce a monetary return to the district, the deputy clerks may dispose of them in another appropriate manner. The deputy clerks have authorization for property valued at up to \$25,000; property valued in excess of this amount will be presented to the Board for consideration.

If the district property was purchased with state, federal or private grant funds disposal of the property shall be made as outlined in the grant or by state or federal regulations.

With regards to the disposal of real property owned by the District, it is the intent of the District to receive as close to fair market value as possible for the identified properties while maintaining its responsibilities of community stewardship.

The District may elect to provide public notice to local public agencies to determine their interest in the subject property with no obligation to sell to any public entity. The Superintendent and Board will work together closely on all disposals of real property owned by the District.

END OF POLICY

Legal Reference(s):

[ORS 279B.055](#)
[ORS Chapters 279A, 279B and 279C](#)
[ORS 332.155](#)

EDUCATION, TITLE 34 C.F.R. PART 80 § 80.32(e)

Cross Reference(s):

DID - Property Inventories

Criminal Records Checks and Fingerprinting*

In a continuing effort to ensure the safety and welfare of students and staff, the district shall require all newly hired full-time and part-time employees¹ not requiring licensure under Oregon Revised Statute (ORS) 342.223 to submit to a criminal records check and/or fingerprinting as required by law. Other individuals, as determined by the district, that will have direct, unsupervised contact with students shall submit to criminal records checks and/or fingerprinting as established by Board policy and as required by law.

“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.

Pursuant to state law, a criminal records check or fingerprint based criminal records checks shall be required of the following individuals²:

1. All individuals employed as or by a contractor, whether employed part-time or full-time, and considered by the district to have direct, unsupervised contact with students;
2. 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;
3. Any individual who is an employee of a public charter school and not requiring licensure under ORS 342.223; and
4. ³Any individual considered for volunteer service with the district who is to have direct, unsupervised contact with students.

The district will provide the 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 shall require a fingerprint-based criminal records check for volunteers allowed direct, unsupervised contact with students, in the following positions⁴:

¹ Any individual hired within the last three months. A subject individual 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).

²Subject individuals and requirements are further outlined in GCDA/GDDA-AR - Criminal Records Checks and Fingerprinting.

³ If the district allows volunteer service and the volunteers have direct, unsupervised contact with students, this policy language is required, and districts are required to conduct criminal records checks on these volunteers.

⁴ If the district requires fingerprinting for certain volunteer positions, the district is required to list those volunteer positions in board policy. The bracketed language is only possible examples; modify to identify the positions in the district that require such

1. Head coach;
2. And any other position the district deems necessary.

The procedure for processing fingerprint collection is further outlined in GCDA/GDDA-AR – Criminal Records Checks and Fingerprinting.

A subject individual shall be subject to the collection of fingerprint information only after the offer of employment or contract from the district and may be charged a fee by the district. A subject individual may request the fee be withheld from the amount otherwise due the individual.

The district shall begin the employment of a subject individual or terms of a district contractor on a probationary basis pending the return and disposition of the required criminal records checks.

When the district is notified of subject individual who has been convicted of any crimes prohibiting employment or contract the individual will not be employed or contracted or if employed will be terminated. When the district is notified of a subject individual who knowingly made a false statement as to the conviction of any crime, the individual will not be employed or contracted with by the district, or if employed by the district will be terminated. A subject individual who fails to disclose the presence of convictions that would not otherwise prohibit employment or contract with the district as provided by law will not be employed or contracted with by the district.

The district's use of criminal history must be relevant to the specific requirements of the position, services, or employment.

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.

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.

A volunteer 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 will result in immediate termination from the ability to volunteer in the district.

The superintendent shall develop administrative regulations as necessary to meet the requirements of law.

Appeals

A subject individual may appeal a determination from ODE that prevents employment or eligibility to contract with the district to the Superintendent of Public Instruction as a contested case under ORS 183.413 – 183.470.

fingerprinting.

A volunteer may appeal a determination from a finger-based criminal records checks by ODE that prevents the ability to volunteer with the district to the Superintendent of Public Instruction as a contested case under ORS 183.413 – 183.470.

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](#)

Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e, et. seq. (2012).

Cross Reference(s):

IICC - Volunteers

OSBA Model Sample Policy

Code: JEA
Adopted:

Compulsory Attendance**

Except when exempt by Oregon law, all children between ages 6 and 18 who have not completed the 12th grade are required to regularly attend a public, full-time school during the entire school term. Persons having legal control of a child between the ages 6 and 18, who has not completed the 12th grade, are required to have the child attend and maintain the child in regular attendance during the entire school term.

All children five years of age who have been enrolled in a public school are required to attend regularly while enrolled in the public school. Persons having legal control of a child, who is five years of age and has enrolled the child in a public school, are required to have the child attend and maintain the child in regular attendance during the school term.

~~Persons having legal control of a child between the ages 6 and 18, who has not completed the 12th grade, are required to have the child attend and maintain the child in regular attendance during the entire school term. Persons having legal control of a child, who is five years of age and has enrolled the child in a public school, are required to have the child attend and maintain the child in regular attendance during the school term.~~

Attendance supervisors shall monitor and report any violation of the compulsory attendance law to the superintendent or designee. ~~Failure to send a child to school and to maintain a child in regular attendance in school is a Class C violation.~~

The district will develop procedures for issuing a citation.

A parent who is not supervising their child by requiring school attendance may also be in violation of Oregon Revised Statute (ORS) 163.577(1)(c); failing to supervise a child is a Class A violation.

Exemptions from Compulsory School Attendance

In the following cases, children shall not be required to attend public, full-time schools:

1. Children being taught in a private or parochial school in courses of study usually taught in kindergarten through grade 12 in the public schools, and in attendance for a period equivalent to that required of students attending public schools.
2. Children proving to the Board's satisfaction that they have acquired equivalent knowledge to that acquired in the courses of study taught in kindergarten through grade 12 in the public schools.
3. Children who have received a high school diploma or a modified diploma.
4. Children being taught, by a private teacher, the courses of study usually taught in kindergarten through grade 12 in the public school for a period equivalent to that required of students attending public schools.

5. Children being educated in the home by a parent, guardian or private teacher[;[.]]
 - a. [When a student is taught or is withdrawn from a public school to be taught by a parent or private teacher, the parent or teacher must notify the [] Education Service District (ESD) in writing within 10 days of such occurrence. In addition, when a home-schooled student moves to a new ESD, the parent shall notify the new ESD in writing, within 10 days, of the intent to continue home schooling. The ESD ~~superintendent~~ shall acknowledge receipt of any notification in writing within 90 days of receipt of the notification. The ESD is to notify, at least annually, school districts of home-schooled students who reside in their district;
 - b. Each child being taught by a parent or private teacher shall be examined no later than August 15, following grades 3, 5, 8 and 10:
 - (1) If the student was withdrawn from public school, the first examination shall be administered at least 18 months after the date the student withdrew;
 - (2) If the child never attended public or private school, the first examination shall be administered prior to the end of grade 3~~;~~;
 - c. Procedures for homeschooling students with disabilities are set out in Oregon Administrative Rule (OAR) 581-021-0029~~;~~;
 - d. Examinations testing each child shall be from the list of approved examinations from the State Board of Education;
 - e. The examination must be administered by a neutral, individual qualified to administer tests on the approved list provided by the Oregon Department of Education;
 - f. The person administering the examination shall score the examination and report the results to the parent. Upon request of the ESD superintendent, the parent shall submit the results of the examination to the ESD;
 - g. All costs for the test instrument, administration and scoring are the responsibility of the parent;
 - h. In the event the ESD superintendent finds that the child is not showing satisfactory educational progress, the ESD superintendent ~~shall provide the parent with a written statement of the reasons for the finding, based on the test results and~~ shall follow the guidelines in Oregon Revised Statutes and Oregon Administrative Rules.]
6. Children whose sixth birthday occurred on or before September 1 immediately preceding the beginning of the current school year, if the parent or guardian notified the child's resident district in writing that the parent or guardian is delaying the enrollment of their child for one school year to better meet the child's needs for cognitive, social or physical development, as determined by the parent or guardian.
7. Children who are present in the United States on a nonimmigrant visa and who are attending a private, accredited English language learner program in preparation for attending a private high school or college.
8. Children excluded from attendance as provided by law.

9. Children who are eligible military children¹ are exempt up to 10 days after the date of military transfer or pending transfer indicated in the official military order.
10. An exemption may be granted to the parent or guardian of any child 16 or 17 years of age who is lawfully employed full-time, or who is lawfully employed part-time and enrolled in school, a community college or an alternative education program as defined in ORS 336.615.
11. An exemption may be granted to any child who is an emancipated minor or who has initiated the procedure for emancipation under ORS 419B.550 - 419B.558.

END OF POLICY

Legal Reference(s):

[ORS 153.018](#)
[ORS 163.577](#)
[ORS 339.010 - 339.095](#)
[ORS 339.139](#)

[ORS 339.990](#)
[ORS 807.065](#)
[ORS 807.066](#)
[OAR 581-021-0026](#)

[OAR 581-021-0029](#)
[OAR 581-021-0076](#)
[OAR 581-021-0077](#)

¹ “Military child” means a child who is in a military family covered by the Interstate Compact on Educational Opportunity for Military Children, as determined under rules adopted by the State Board of Education.

b. Wildfire Funds Report

Summary of Anticipated Wildfire Funds (HB 2046)

	19/20	21/22	22/23	23/24	24/25	
SSF		1,143,787	967,796	1,034,296	1,054,982	
SIA		78,140	65,215	69,696	71,090	
HSS		27,987	23,358	24,963	25,462	
Total		1,249,914	1,056,369	1,128,955	1,151,534	4,586,772
Extended ADMw	7,037.45	6,618.02	6,734.09	6,734.09	6,734.09	
Variance		(419.43)	(303.36)			
District ADMr Adj of .3		(125.83)	(91.01)	-	-	

c. LCSD 5 year Recap

**LAST FIVE YEARS OF ACCOMPLISHMENTS
SUMMARIZED-Not Inclusive of all
December 2022**

Curriculum and Instruction, Assessment:

K-12 academic curriculum has been adopted: Reading, Literacy, Math, Science, Spanish and Social Studies.

An aligned, effective and successful K-12 system of assessment has been created.

District School Improvement Plan has been fully developed and implemented while creating an entire system of Assessment and Instruction to go with it, culminating in all but 2 schools (NHS and WMS) exiting out of any ODE School Improvement status.
(2018-2022)

All K-12 schools have adopted AVID.

Innovative programs for Early Learning and PreSchool Promise.

English Language Learner program and improvements via HB 3499 and the ODE.

Career Technical Education growth and big development over the last 5 years including welding, forestry and culinary arts and business. Great development in partnerships with OCCC and businesses in Lincoln County.

K-12 Music Program development-Music Teacher in every school with new K-12 Wind Ensemble starting 2023.

Computer Science for All project (leading the way in Oregon)-also under “Ed Tech”.

Human Resources:

Successful Grow your Own teaching programs (29 of 77 new teachers this year came from our own schools),

New and updated supervision and evaluation system, Walk Through program with Effective Feedback.

Leading the way through the Center for Education Leadership (CEL) administrator professional development program last 3 years.

Growing our own program for budding administrators called Level Q (a brain child of Tiana’s)

Professional Learning Team development K-12

Successful Association bargaining several times and with both unions

Successful negotiation of legal issues on several high profile cases

Robust Supervision/Evaluation System

Technology and Educational Technology:

Growth and development of tech throughout the entire school district-department has grown from 4 to 12

Full K-12 Synergy transition/transformation

Educational Technology Admin and new Media Specialist
Development of a pilot new Mega Media Learning Lab concept

Cyber security upgrades

Computer Science for All K-12 program

Student Support Services:

Creation of an Assistant Superintendent's position who acts as Superintendent Designee and oversees:

Carol: Director of Special Education, TAG and 504 Programs including 2 special education teachers on special assignment

Kelly: A full program of Behavior Support for staff and students K-12 including Positive Behavior Interventions/Instruction and Support (PBIS), Comprehensive Counseling Program with

DESSA assessment of Social Emotional Learning, Restorative Practices model and more.

Sandy: Healthy and Equitable Schools Administrator and Support Program including Area Care Coordinators program, 21st Century Schools (next level grant), Health Service Advocates, part of a district professional development program for Equity practices, and Homeless program.

Sue G: Safety Manager

Susan S: Communications Specialist

Superintendent

Solid Organizational Structure from top to bottom in the district

Creation of an Executive Leadership Team

New Transportation vendor

New Synergy System for student information system

Successful navigation through a pandemic

Solid connections to City Governments and County-on major task forces and committees including housing, homelessness and urban renewal, 2040 Vision

Continued relationship development with ODE (on several statewide task forces like online and remote learning).

Mentoring new superintendent

Original Coordinating Body leader with the Western Regional Educator Network

Founding member COSA Women's Supt Group

Presenter at state and national education conventions

Maintained a solid budget and grew ending fund balances

Supported grant development strategically

Developed a 5 year Strategic Plan with the Board (and with other boards)

Board Chair of the Newport Symphony Orchestra for 4 years and saw them through a global pandemic

Supported the development of the Oregon Coastal Stem Hub

Helped to create the first Equity Policy in LCSD-First Equity Team

Communication with community developed, upgraded and modernized (videos, podcasts, FB Live, etc)

Purchased 36 acre property in South Beach

Developing 54 acre parcel in the north

Long Range Facility plan developed in 2019-20 with a view to a 2026 Bond

Centennial School Year Plan developed 2022-23

Presented with the full board at OSBA on our Equity Policy Development as well as presenting at NSBA this spring on School Improvement with 2 board members

Began new K-12 Online School Compass to meet the needs of LCSD students

Along with Facilities and Maintenance:

Built new Grandstands at NHS

Built new GYM at YV

Assisted with 5 seismic upgrade projects (Sam Case, NHS, Taft Elem, Ocean Lake, YV coming up)

Built new Forestry Building at Taft 7-12

Built new Culinary Arts/Staff Room at Toledo HS

Built new Soccer Field along with City of Newport

Improved cleaning program through Sodexo

10. Adoption of the Consent Calendar
 - a. Minutes of the Board

Lincoln County School District Business
Meeting of the Board
Tuesday, November 8, 2022 Executive Session-
5:30 Re: (ORS 192.660(2)(e)) Regular Business
Meeting- 6:30

Crestview Heights Elementary
2750 S Crestline Dr
Waldport, OR 97394

1. Call to Order & Reading of Land Acknowledgment

Chair Martin called the meeting to order at 6:34 and Board Member Peter Vince read the LCSD Land Acknowledgment.

2. Roll Call- Establishment of a quorum

In attendance was Board Chair Liz Martin, Board Vic-Chair Peter Vince, Board Member Megan Cawley, Board Member Senitila McKinley, and Board Member Mike Rawles.

3. Introductions

Superintendent Dr. Karen Gray introduced visiting ESD Superintendent Tonja Everest.

4. Communications

4.a. Written

None

4.b. From the Audience (This time is reserved for public comment on topics published on the Board's agenda)

None

4.c. Recognition

The City of Newport proclaimed this year as Lincoln County School District's centennial year at their last meeting and presented the District with that proclamation.

4.d. LCEA Report

The Board heard from LCEA President Peter Lohonyay, who reported that parent-teacher conferences had taken place. He noted that though there has been progress with student learning, there are still gaps that teachers are working hard to fill. He mentioned that the LCEA and LCSD would begin bargaining soon. He also believes that the elections will have an impact on education.

5. Consultant Reports/Staff Reports/Student Reports

5.a. Area Report

Principal Mike Gass and Assistant Principal Sandi Battles spoke to the Board for the Area Report. Mr. Gass thanked custodian Bobby Forshee and other staff members for their hard work at Crestview Heights.

Mr. Gass reported that they have 278 students enrolled and he also noted that there are fewer students going to home school or neighboring schools. He spoke about the strong support for music at Crestview and thanked the Board for that. Crestview is working with the Early Childhood Center, which has helped to bring resources to the school. Currently, the pre-school is at capacity with a waitlist. Mr. Gass reported that they had 91% attendance at parent-teacher conferences this year and that Crestview Heights used that time to celebrate the District's

Centennial. Crestview students have started to attend field trips and assemblies have started again. Mr. Gass also noted how happy Crestview is to have a Service Coordinator as a resource to get students the services they need. Mr. Gass announced that he is planning to retire at the end of this year and the school is working to transition Sandi Battles into the Principal position.

Assistant Principal Sandi spoke and shared with the board a handout that listed the schools' multiple leadership teams and all of their action plans. She reported that Crestview has started to have family nights again and that the school and community are excited about that.

5.b. Student Report

The Board heard a performance by students led by music teachers Sam Belleque and Tim Chase. The performance was by Crestview's Guitar class. They played two songs, Radio Active and Smoke On The Water.

5.c. Financial Report

5.c.1. 22-23 Board Financial Report - October

The Board heard the October Financial Report from Business Services Director Kim Cusick.

5.d. First Student Report (Written)

The Board heard from Location Manager Darlene VanRiper. She noted that we are up two more drivers from the time the written report was submitted. Superintendent Dr. Karen Gray thanked Darlene for her hard work and her strength in dealing with parents and community members.

5.e. Tonja Everest- ESD Superintendent

The Board listened to Tonja Everest, Superintendent of the LBL-ESD on the current services that they provide to LCSD. Vice Chair Vince asked questions about the new teacher mentoring program that is in the report and the difference of ADMW between districts. Superintendent Dr. Karen Gray mentioned that the ESD has adopted the CEL work that Lincoln County School District was already doing and that is now being used throughout Linn, Benton, and Lincoln Counties.

6. Board Reports

Chair Martin- Loved the luncheon at Newport Middle School that she attended.

Vice Chair Vince- Toledo football made it to the playoffs, he attended a lunch at TOES, and continued to work in ASPIRE. Vice Chair Vince has been volunteering in Toledo's video program and attended the Toledo Trunk-or-Treat event where he promoted the District's centennial.

Board Member Cawley- Nothing to report at this time.

Board Member Rawles- Attended the luncheon at Newport Middle and was pleased with the food program.

Board Member McKinley- Working at Seashore to connect with students and families.

7. Superintendent's Report

7.a. First Reading of Policy Updates Set 2

Dr. Gray summarized the policies that are before the Board for their first reading. Board Member Cawley asked a clarification on the Seclusion and Restraint policy and what NCI meant.

7.b. Federal School Improvement ODE Update 2022

Dr. Gray was happy to announce that all but 2 schools have been placed in "exited" status by the ODE, who had previously had schools listed as targeted for improvement.

7.c. DRAFT LCSD Equity Lens Communication Plan 2022

Dr. Gray summarized the communication plan that the district is planning to follow in rolling out the new Equity Policy that the Board adopted. Chair Martin asked how often the board would check in on this plan and it was decided that a report bi-monthly would be made to the Board. Board Member McKinley asked for a community forum to be held and Dr. Gray agreed with Board Member attendance at that forum.

7.d. Property Update

Dr. Gray reported that the district has decided to pause the sale of the Waldport property and will look at a sale in the new year. It is the Board's mission to have it be used by the community. She also reported that the Board is looking at purchasing a piece of property in South Beach which the Board budgeted for.

7.e. Appoint Superintendent to deal with property purchase in South Beach.

Chair Martin entertained a motion to appoint the Superintendent to negotiate the purchase of the BGB property in South Beach. The motion was moved by Board Member Rawles, seconded by Board Member Cawley, and passed unanimously. Board Member McKinley noted for the record that this purchase would not take services away from students.

8. Adoption of the Consent Calendar

Chair Martin entertained a motion to approve the Consent Calendar as published in the November packet. The motion was moved by Vice Chair Vince, seconded by Board Member Rawles, and passed unanimously.

8.a. Minutes of the Board

8.b. Human Resources

8.b.1. Personnel Action

8.c. Board

8.c.1. Second Reading/Adoption of Set 1 Policies

9. Action Items

9.a. Business Services

9.a.1. General Fund Transfer to Indigenous Peoples Fund

This item was approved at the October meeting and was published in the November agenda by mistake. No action was taken/needed.

9.a.2. 2023-24 Draft Budget Calendar

Business Services Director Kim Cusick reported that there were two date changes in the budget calendar from last month's meeting. Chair Martin entertained the motion to adopt the

budget calendar with the changes. The motion was made by Board member McKinley, seconded by Board Member Cawley and passed unanimously.

9.b. Facilities & Maintenance/Transportation/Food Services

9.b.1. Construction Excise Tax Rate

Chair Martin entertained a motion to increase the construction excise tax as published in the October and November Board Packet. The motion was moved by Board Member Rawles, seconded by Board Member McKinley, and passed unanimously.

9.c. Board

9.c.1. Swim Co Op between Newport High and Waldport High (New)

The Board heard from Newport High School Athletic Director Shelly Moore on the swim co-op needed between Newport High School and Waldport High School. Chair Martin entertained a motion to allow Newport High School and Waldport High School to enter into a co-op agreement for swimming. The motion was moved by Board Member Rawles, seconded by Vice Chair Vince, and passed unanimously.

9.c.2. Budget Committee Vacancy - Zones 2 and 3

Chair Martin entertained a motion to declare zones 2 and 3 as vacant on the Lincoln County School District Budget Committee. The motion was moved by Board member Cawley, seconded by Vice Chair Vince, and passed unanimously.

10. Items of Information & Discussion

10.a. Facilities & Maintenance/Transportation/Food Services

10.a.1. Yaquina View Seismic Grant

Director Rich Belloni spoke to the Board about the CMGC process being used for the Yaquina View Seismic project next summer and asked that the Board allow him to hold a public hearing in December to which the Board agreed.

10.b. Board

10.b.1. SIA Annual Report

The Board heard from Assistant Superintendent Susan VanLiew and Business Services Director Kim Cusick on the annual SIA report from the 2021-2022 school year. The presentation/report was shared with the Board prior to the meeting and is published in the November 2022 Board Packet.

10.b.2. Public Comment (This time is reserved for general public comment to the Board)
None

10.b.3. Resolution to adopt OSBA Legislative Priorities and Principles

Published in the Board Packet is the resolution to adopt the OSBA Legislative Priorities and Principles. The vote to adopt will be at the December meeting.

10.b.4. OSBA Elections for Position 10 (LBL-ESD)

Published in the Board Packet is the candidate information for the Zone 10 LBL-ESD Board Member position. The vote for LCSO choice will be at the December meeting.

10.c. Other

10.c.1. Reminders/Announcements

February 28th will be the rescheduled joint work session with OCCC

OSBA will be November 11-13

December 13th will be the regular business meeting at Sam Case

No work Session in December

10.d. Adjournment

With no further business, Chair Martin adjourned the meeting at 8:17.

- b. Human Resources
 - 1. Personnel Action

Board Agenda — December 13, 2022 — Personnel Action

Temporary Licensed Hire(s):

Lesa Schirmacher	School Psychologist/Taft 7-12
David Mullen	Traveling TOSA/Taft Elementary
AW Call	Traveling TOSA/Taft 7-12
Mychal Williams	PE Teacher/Yaquina View
Wendy Henriksen	Grade 1/Yaquina View

Classified Hire(s):

Madison Berry	Special Education Teaching Asst II/Taft 7-12
Austin Turner	School Support Facilitator/Yaquina View
Patricia Abeyeta	Health and Records Asst/Yaquina View
Larissa Christensen	Accounts Payable Specialist/TLC
RaLynn McCulloch	Special Education Teaching Asst II/Newport High
Mark Moore	Student Support Facilitator/Newport High

Resignation(s):

Crystal Blanchard	Grade 1 Teacher Yaquina View	Resignation 8/26/2022 – 12/16/2022
Heidi Foote	Early Learning Teaching Asst Taft 7-12	Resignation 9/9/2022 – 12/16/2022
Joe Shirley	Accounting Specialist TLC	Resignation 9/19/2022 – 11/23/2022

Mary Mueller	Teaching Asst II/P&P Coordinator Newport High	Retirement 9/2/2021 – 12/31/2022
Mark Moore	Student Support Facilitator Newport High	Retirement 1/20/1994 – 12/31/2022
Marci Ingram	Advocate TLC	Resignation 8/29/2022 – 11/14/2022
Asheley Starr	Special Education Teacher Newport Middle/Toledo Jr-Sr High	Resignation 8/30/2021 – 12/16/2022
Kim Lobdell	Special Education TA II Taft Elementary	Resignation 9/1/2022 – 12/16/2022

- c. Board
 - 1. Second Reading of Policy Updates Set 2



CONTENTS

EFA – Local Wellness, Required

Annual Convention

Nov. 11-13, 2022
Portland Marriott
Downtown Portland
Portland, OR

IGDJ – Interscholastic Activities**, Required

IK – Academic Achievement, Required

IKF – Graduation Requirements**, Conditionally Required

JGAB – Use of Restraint or Seclusion**, Required

JHC – Student Health Services**, Highly Recommended

KBA – Public Records Request, Highly Recommended

KBA-AR – Public Records Request, Highly Recommended

Policy Update is a
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If you have questions
regarding this publication
or OSBA, please call
our offices:
503-588-2800 or 800-578-6722

This publication is designed to provide accurate and authoritative information regarding the subject matter covered. It is furnished with the understanding that policies should be reviewed by the district's legal counsel.

LOCAL WELLNESS

Summary

A triennial assessment, required by one of the components of the federal National School Lunch Program and delayed by COVID, of the district's local wellness plan (aka policy) has become due for the first time. In anticipation, the Oregon Department of Education (ODE), Oregon School Boards Association and other stakeholders (OEA Choice Trust) began discussing how to help members realize more effective local wellness planning and implementation in their districts. One of the supports was to revamp the model local wellness policy and bring elements of the accompanying model administrative regulation into the policy.

The result is a revised policy and a recommendation to rescind the administrative regulation if it is present in the district's board policy manual. There are resources available from ODE on their website to support local wellness policy planning and implementation: [Oregon Healthy Schools](#), the attached model policy is just one of those resources. The resources also include tools for the triennial assessment.

Collective Bargaining Impact

None

Local District Responsibility

Review the policy recommendations attached, along with reviewing the requirements for a triennial assessment available from ODE, and consider what changes need made to policy following results of the assessment. If the Board's manual includes the AR, and the district decides to revise the policy, action should be taken to rescind the AR.

Policy(ies) and ARs Impacted by these Revisions

EFA – Local Wellness, Required

EFA-AR - Local Wellness Program, Recommend Delete

PUBLIC RECORDS

Summary

Updated to better align policy and administrative regulation language with statute and revise language to reflect current terms and practices.

To help with public record responses, access Oregon [Attorney General](#)'s available information and consult counsel.

Additionally, to provide support for records retention requirements, a table of contents and links to Oregon Archives Division retention requirements for school districts has been added to EH-AR – Records and Data Management.

Collective Bargaining Impact

None

Local District Responsibility

If the Board's policy manual includes the policies and administrative regulations (AR) included in this update, consider reviewing and revising as suggested and submit to Board for readoption. The administrative regulation for either policy may be submitted to the Board as an information item for review. Board policy EH and its AR are both optional. Optional policy EH and its accompanying administrative regulation have been rewritten so consider adopting the newer versions presented herein to replace current policy, if present.

Policy(ies) and ARs Impacted by these Revisions

EH – Records and Data Management, Optional

EH-AR – Records and Data Management, Optional

KBA – Public Records Request, Highly Recommended

KBA-AR – Public Records Request, Highly Recommended

STUDENT HEALTH SERVICES

Summary

A new Oregon Administrative Rule, [581-021-0593](#), requires public education providers, which includes school districts, public charter schools, and education service districts, to provide information on menstrual health and must include this information in their health and sexuality education. As a result, new language has been added to board policy IGAI - Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education. Oregon Department of Education's (ODE) website provides a variety of related [resources](#).

In addition, new proposed language has been added to board policy JHC - Student Health Services, which refers to existing rules related to school nursing services and responsibilities.

Collective Bargaining Impact

None

Local District Responsibility

Both policies in this recommended update are highly recommended; submit to Board to consider revising and readopting.

Policy(ies) and ARs Impacted by these Revisions

IGAI – Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education**, Highly Recommended
JHC – Student Health Services**, Highly Recommended

INTERSCHOLASTIC ACTIVITIES

Summary

[Senate Bill 1522](#) (2022; see Section 13) modified the use of the term general education development or GED to be referred to as “high school equivalency program” which was further defined to mean: a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) test.

In addition, policy IGDJ has been redesignated required (from optional) to comply with OAR [581-022-2308\(2\)](#) – a new Division 22 rule requiring school districts to adopt policy with conditions of membership when entering into an agreement with a voluntary organization for interscholastic activities. As a result, much of the original language in what was an optional policy is now bracketed as it continues to be optional language. The remaining policy content is model language for a required policy regulated in OAR 581-022-2308(2).

Collective Bargaining Impact

None

Local District Responsibility

Policy IGDJ is now designated as required and recommended language for the required portion of the policy is included at the end of this model sample policy. The district should

review suggested revisions and consider what optional language to continue with, and readopt to make policy required by OAR 581-022-2308.

Policy(ies) and ARs Impacted by these Revisions

IGDJ – Interscholastic Activities**, Required

ACADEMIC ACHIEVEMENT

Summary

Policy IK – Academic Achievement language is revised to align with OAR581-022-2270.

Collective Bargaining Impact

None

Local District Responsibility

Review and revise required policy IK – Academic Achievement with recommended updates and submit to the Board for readoption.

Policy(ies) and ARs Impacted by these Revisions

IK – Academic Achievement, Required

GRADUATION REQUIREMENTS

Summary

There have been additional changes to graduation requirements in Oregon as a result of Senate Bill 1522 (2022). The bill provided a new definition for “an educational program in this state” and modified what credits the district shall accept from other educational programs in this state to satisfy credit requirements for a student to graduate.

An additional change modified the definition of “world language” in graduation requirements to include sign language, heritage language and languages other than a student’s primary language.

Collective Bargaining Impact

None

Local District Responsibility

A graduation requirement policy is required if the district has graduation requirements in addition to the minimum requirements outlined in law, such as if the district requires more than 24 credit requirements for a high school diploma, has an honors diploma, or has other noncredit requirements. Review the district’s current graduation requirements if published elsewhere and review policy and revise with the recommended changes and submit to the Board for readoption. Please update legal references as recommended.

If the district has optional policy IFE, consider the revision, i.e., delete ‘and Essential Skills’, and submit to Board for readoption.

Policy(ies) and ARs Impacted by these Revisions

IFE - Curriculum Guides and Course Outlines, Optional

IKF – Graduation Requirements**, Conditionally

Required

Lincoln County School District

Code: EFA
Adopted: 5/13/08
Revised/Readopted: 6/14/16 (Effective 7/01/16); 12/13/22
Orig. Code: EFA

Local Wellness

The district is committed to the optimal development of every student and believes that a positive, safe and health-promoting learning environment is necessary for students to have the opportunity to achieve personal, academic, developmental and social success.

To help ensure students possess the knowledge and skills necessary to make healthy choices for a lifetime, the superintendent shall prepare and implement a comprehensive district nutrition program consistent with state and federal requirements for districts sponsoring the National School Lunch Program (NSLP) and/or the School Breakfast Program (SBP). The program shall reflect the Board's commitment to providing adequate time for instruction that fosters healthy eating through nutrition education and promotion, serving healthy and appealing foods at district schools, developing food-use guidelines for staff and establishing liaisons with nutrition service providers, as appropriate.

The district superintendent or designee shall establish a Wellness Advisory Committee to advise the district in the triennial, review of the local wellness policy.

POLICY IMPLEMENTATION, MONITORING, ACCOUNTABILITY AND COMMUNITY ENGAGEMENT

Implementation

The district shall manage and coordinate the implementation of this local wellness policy.

Implementation will consist of, but not be limited to, the following:

1. Delineating roles, responsibilities, actions and timelines specific to each school;
2. Generating and disseminating information about who will be responsible to make what change, by how much, where and when;
3. Establishing standards for all foods and beverages provided (but not sold) to students during the school day on participating school campuses;
4. Establishing standards and nutrition guidelines for all foods and beverages sold to students during the school day on participating school campuses that meet state and federal nutrition standards for NSLP and SBP, competitive foods, permit marketing of same that meets the competitive food nutrition standards, and promotes student health and reduces child obesity; and
5. Establishing specific goals for nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness.

The Board designates the superintendent to be responsible for ensuring each school meets the goals outlined and complies with this policy.

Record Keeping

The district will retain the following records to document compliance with the local wellness policy requirements at the district's administrative offices:

1. The written local wellness policy;
2. Documentation to demonstrate the policy has been made available to the public;
3. Documentation of efforts to review and update the local wellness policy, including an indication of who participates in the update and the methods the district uses to make stakeholders aware of their ability to participate;
4. Documentation to demonstrate compliance with the annual public notification requirements;
5. Documentation of the district's most recent assessment on the implementation of the local wellness policy;
6. Documentation to demonstrate the most recent assessment on the implementation of the local wellness policy has been made available to the public.

Notification of Policy

The district will inform the public about the content and implementation of the local wellness policy, and post the policy and any updates to the policy on the district website annually. Included will be, if available, the most recent assessment of the implementation, and a description of the progress being made in attaining the goals of the policy.

The district will publicize the name and contact information of the district or school official(s) leading and coordinating the policy and information on how the public can get involved with the local wellness policy. This information will be published on the district's website and in district communications.

Triennial Progress Assessments

At least once every three years, the district will evaluate the implementation of this policy and its progress with a triennial assessment and produce a progress report that will include:

1. The extent to which schools under the jurisdiction of the district are in compliance with the policy;
2. The extent to which the district's policy compares to model local school wellness policy^{1}; and
3. A description of the progress made in attaining the goals of the district's policy.

¹ {Model Wellness Policy resource published by the [Alliance for a Healthier Generation](#). OSBA makes no representation of its compliance by providing this resource.}

The district will publish the triennial progress report on the district website when available. The district will update or modify the policy based on results of the triennial assessment.

Community Involvement, Outreach and Communications (Review of, and Updating Policy)^{2}

The district will actively communicate ways in which the community can participate in the development, implementation and periodic review and update of the local wellness policy. The district will communicate information about opportunities. The district will ensure that communications are culturally and linguistically appropriate to the community.

Parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the Board, school administrators, and the general public will be solicited to participate in the periodic review and update of the local school wellness policy.

NUTRITION PROMOTION AND NUTRITION EDUCATION

Nutrition promotion and nutrition education positively influence lifelong eating behaviors by using evidence-based strategies and techniques and nutrition messages and by creating food environments that support healthy nutrition choices.

Nutrition promotion and nutrition education shall be taught using District approved curriculum.

To promote nutrition education in the schools, the principal is responsible for ensuring the following goals are implemented:

1. Nutrition education Shall be aligned and coordinated with the Oregon Health Education Standards and school health education programs;

Nutrition promotion, including marketing and advertising nutritious foods and beverages to students, will be implemented consistently through a comprehensive and multi-channel approach, (e.g., in the classroom, cafeteria and at home) by staff, teachers, parents, students and the community.

To ensure adequate nutrition promotion, the following goals will be implemented:

1. Information about available meal programs is distributed prior to or at the beginning of the school year and at other times throughout the school year;
2. Information about availability and location of a Summer Food Service Program (SFSP) is distributed;
3. Nutrition promotion materials are sent home with students, published on the district website, and when possible, distributed at parent-teacher conferences;

School Meals

Schools within the district participate in U.S. Department of Agriculture (USDA) child nutrition program(s), administered through the Oregon Department of Education (ODE) which may include the

² {USDA Local school wellness policy [resource](#); CDC [resource](#); CDC Healthy Schools [resource](#); USDA Local school wellness policy [outreach toolkit](#) and communication resource from [Alliance for a Healthier Generation](#).}

NSLP and the SBP, Fresh Fruit & Vegetable Program (FFVP), After School Snack Program (ASSP), Special Milk Program (SMP), Summer Food Service Program (SFSP), Supper programs or others. The district also operates additional nutrition-related programs and activities including Farm-to-School programs, school gardens, Breakfast in the Classroom, Mobile Breakfast carts or Grab 'n' Go Breakfast.

The district's available meal program(s) will operate to meet meal pattern requirements and dietary specifications in accordance with the Healthy, Hunger-Free Kids Act and applicable federal laws and regulations.

The principal(s) will support nutrition and food services operation as addressed in Board policy EFAA – District Nutrition and Food Services and its accompanying administrative regulation EFAA-AR – Reimbursable Meals and Milk Programs.

Water

Free, safe, unflavored, drinking water will be available to all students throughout the school day and throughout every school campus. The district will make drinking water available where school meals are served during mealtimes.

Competitive Foods and Beverages

The district controls the sale of all competitive foods. All foods and beverages outside the reimbursable school meal programs that are **sold** to students on the school campus during the school day will meet or exceed Smart Snacks Standards³. These standards will apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, school stores, snack or food carts and fund raising.

Celebrations and Rewards/Incentives

All foods and beverages offered on the school campus are encouraged to meet the nutrition standards set by the USDA and the Oregon Smart Snacks Standards. This includes, but is not limited to, celebrations, parties, and classroom snacks brought by parents. This information will be conveyed to staff and parents. School staff should consider student and staff allergies before allowing items to be served.

Fund Raising

Foods and beverages that meet or exceed the nutrition standards set by the USDA and the Oregon Smart Snacks Standards may be sold through fund raisers on the school campus during the school day. Such requests to conduct a fund raiser will be submitted to the principal for approval before starting. Fundraiser activities shall not occur between half an hour before and after any SBP and NSLP food service times.

Food and Beverage Marketing in Schools

Any foods and beverages marketed or promoted to students on the school campus during the school day will meet or exceed the nutrition standards for competitive foods set by the USDA.

³ Oregon Department of Education, [Oregon Smart Snacks Standards](#)

PHYSICAL ACTIVITY AND PHYSICAL EDUCATION

A quality physical education program is an essential component for all students to learn about and participate in physical activity. The district will develop and assess student performance standards and program minute requirements in order to meet ODE's physical education content standards and state law.

Physical activity should be included in the school's daily education program for grades K through 12 and include regular, instructional physical education, as well as co-curricular activities and recess.

In order to ensure students are afforded the opportunity to engage in physical education and physical activity in the school setting, the following goals are established:

1. Physical education will be a course of study that focuses on students' physical literacy and development of motor skills;
2. Physical education courses will be the environment where students learn, practice and are assessed on developmentally appropriate knowledge, skills and confidence to become physically literate;
3. Instruction, provided by adequately prepared teachers, i.e., licensed or endorsed to teach physical education, will meet the state adopted academic content standards for physical education (Oregon Revised Statute (ORS) 329.045). Teachers of physical education shall regularly participate in professional development activities annually;
4. Physical activity during the school day (including, but not limited to, recess, classroom physical activity breaks or physical education) will not be used as a punishment or a reward.

A student with a disability shall have suitably adapted physical education incorporated as part of their individualized education program (IEP) developed under ORS 343.151. A student who does not have an IEP but has chronic health problems, other disabling conditions or other special needs that preclude them from participating in regular physical education instruction, shall have suitably adapted physical education incorporated as part of their individualized health plan, developed by the district.

Other Activities that Promote Student Wellness

The district will integrate wellness activities throughout the entire school environment (districtwide). The district will coordinate and integrate other initiatives related to physical activity, physical education, nutrition and other wellness components so all efforts are complementary, not duplicated and work toward the same set of goals promoting student well-being, optimal development and strong educational outcomes.

The district will provide the following activities and encourage the following practices which promote local wellness:

1. Safe Routes to Schools Program;
2. Nonfood-related fund raisers;
3. Physical activity energizers during transitions from one subject to another;
4. Intramural sports;

5. Use of alternates to food as rewards in the classroom;
6. Integration of social, emotional and mental health supports into school programs (e.g., promote a positive school climate where respect is encouraged and students can seek help from trusted adults);
7. Communication between classroom teachers and nutrition staff, so that menus and nutrition promotion can be tied into classroom learning and coursework.

DEFINITIONS

1. “Competitive food” means all food and beverages other than meals reimbursed under programs authorized by the Richard B. Russell National School Lunch Act and the Child Nutrition Act available for sale to students on the school campus during the school day.
2. “Food and beverage marketing” is defined as advertising and other promotion in schools. Food and beverage marketing often includes an oral, written or graphic statement made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product.
3. “Oregon Smart Snacks Standards” means the State’s minimum nutrition standards for competitive foods and beverages (ORS 336.423).
4. “School day” means, for the purpose of competitive food standards implementation, the period from the midnight before, to 30 minutes after the end of the official school day
5. “School campus” means, for the purpose of competitive food standards implementation, all areas of property under the jurisdiction of the school that are accessible to students during the school day.

END OF POLICY

Legal Reference(s):

[ORS 327.531](#)
[ORS 327.537](#)
[ORS 329.496](#)
[ORS 332.107](#)

[ORS 336.423](#)
[OAR 581-051-0100](#)
[OAR 581-051-0305](#)

[OAR 581-051-0306](#)
[OAR 581-051-0310](#)
[OAR 581-051-0400](#)

Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. §1758b (2018).
 National School Lunch Program, 7 C.F.R. Part 210 (2022).
 School Breakfast Program, 7 C.F.R. Part 220 (2022).

Lincoln County School District

Code: IGDJ
Adopted: 7/09/02
Revised/Readopted: 6/14/16 (Effective 7/01/16); 1/11/22
12/13/22
Orig. Code: IGDJ

Interscholastic Activities**

The Board recognizes the integral role interscholastic activities¹ play in the character development and general enhancement of the education of its students. Accordingly, administrators, coaches, advisors, student participants, and others associated with the district's high school activities programs and events shall conduct themselves in a manner that is consistent with the letter and spirit of policies, rules, and regulations of the district and any associated voluntary organization². Each will be held accountable for their actions.

The district and its schools may only be members of and pay fees, if any, to a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities if the organization:

1. Implements and adheres to equity focused policies that:
 - a. Address the use of derogatory or inappropriate names, insults, verbal assaults, profanity, or ridicule that occurs at an interscholastic activity, including by spectators of the interscholastic activity;
 - b. Prohibit discrimination;
 - c. Permit a student to wear religious clothing in accordance with the student's sincerely held religious belief and consistent with any safety and health requirements; and
 - d. Balance the health, safety, and reasonable accommodation needs of participants on an activity-by-activity basis;
2. Maintains a transparent complaint process that:
 - a. Has a reporting system to allow participants of interscholastic activities or members of the public to make complaints about student, coach, or spectator behavior;
 - b. Responds to a complaint made within 48 hours of the complaint being received; and
 - c. Resolves a complaint within 30 days of the complaint being received unless the organization determines that there is good cause to extend the timeline for resolving the complaint;

¹ Interscholastic activities includes: for students any grade from kindergarten through grade 12, athletics, music, speech and other similar or related activities; for students in any grade from kindergarten through grade eight, activities that are offered only before or after regular school hours and that may, but are not required to, involve interaction among other schools.

² Includes a voluntary organization that administers interscholastic activities or that facilitates the scheduling and programming of interscholastic activities.

3. Develops and implements a system of sanctions against schools, students, coaches, and spectators if a complaint is verified; and
4. Performs an annual survey of students and their parents to understand and respond to potential violations of equity focused policies or other discrimination.

{³} The district shall allow homeschooled students that reside in the district, students eligible to attend school and enrolled in a high school equivalency program⁴ that reside in the district, and students attending a public charter school that does not provide interscholastic activities that reside in the district, the opportunity to participate in available interscholastic activities when the requirements found in Oregon law are met.

Interscholastic activities when provided by the district will comply with Title IX and other nondiscrimination laws.

{⁵} District employees, students, parents, alumni, and activity volunteers are prohibited from inducing or attempting to induce a student to attend a district school for interscholastic activity eligibility or participation. The principal, activities director, advisors and coaches are each responsible for ensuring student participants meet all district eligibility requirements of participation and those of the associated voluntary organization. The principal or designee is responsible for ensuring accurate certification regarding the eligibility of participating students and for verifying that athletic directors, coaches of sports, and activity advisors have all required certifications prior to assuming their duties. The principal or designee shall ensure that a program is in place to effectively evaluate the performance of all coaches and activity advisors under their supervision.

Volunteers may be approved to assist with district activities with prior approval from the principal.

The principal shall investigate all allegations of district student ineligibility, staff recruitment violations or other student or staff conduct that may violate Board policies, administrative regulations, and/or the rules and regulations of the associated voluntary organization. The principal shall notify the superintendent [or designee] of conduct that violates the terms of this policy and report to the associated voluntary organization if required.

An employee determined to have violated Board policies and/or rules and regulations of the associated voluntary organization may be subject to discipline, up to and including, dismissal. A student in violation of Board policies and/or the rules and regulations of the associated voluntary organization will be subject to discipline, up to and including, dismissal from an interscholastic activity or program, suspension and/or expulsion from school. Volunteers in violation of Board policies and/or the rules and regulations of the associated voluntary organization shall be subject to discipline, up to and including, removal from district programs and activities and such other sanctions as may be deemed appropriate by the district.

³ {This policy content is required practice but is not required policy language.}

⁴ “High school equivalency program” means a program provided to assist a student in earning a certificate for passing an approved high school equivalency test such as the General Educational Development (GED) test.

⁵ {The remaining policy content is optional, but highly recommended language to inform about and support governance of activities (see beginning bracket here; ending with last paragraph of policy – see closing bracket).}

Employees, volunteers, or students in violation of such policies, rules and/or regulations may be required to remunerate the district in the event fines are assessed as a result of their actions.

The superintendent will develop procedures, as necessary, to implement this policy, including a process to ensure that all district rules governing the conduct of students, staff, and volunteers engaged in district activities are regularly reviewed and updated.

The district will annually review interscholastic activities and participation to determine whether the current offerings reflect the students the district serves.

END OF POLICY

Legal Reference(s):

[ORS 326.051](#)

[ORS 332.075\(1\)\(e\)](#)

[ORS 332.107](#)

[ORS 339.450 - 339.460](#)

[OAR 581-015-2255](#)

[OAR 581-021-0045 – 0049](#)

[OAR 581-022-2308\(2\)](#)

[OAR 581-026-0005](#)

[OAR 581-026-0700](#)

[OAR 581-026-0705](#)

[OAR 581-026-0710](#)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2022).
Montgomery v. Bd. of Educ., 188 Or. App. 63 (2003).
Senate Bill 1522 (2022).

Lincoln County School District

Code: IK
Adopted: 12/13/11
Revised/Readopted: 6/14/16 (Effective 7/01/16)
12/13/22
Orig. Code: IK

Academic Achievement**

The Board believes it is important that teachers have as much accurate knowledge of student achievement as possible to assess students' needs and growth; thus, a sharing of information among parent, teacher and student is essential.

The district shall ensure that all students have the opportunity to demonstrate progress toward mastery of the knowledge and skills of the student's current grade level or course content level. Students who have not yet met or who exceed all of the standards at any grade level, will be offered additional services or alternative educational or public school options.

The Board directs staff to follow these guidelines in measuring and determining student progress:

1. Parents and students may be informed at least annually, of their student's progress toward achieving the academic content standards, including but not limited to:
 - a. Information on progress in each subject area to meet or exceed the academic content standards at the student's current grade level or course content level, including major goals used to determine the information;
 - b. Specific evidence of student progress toward mastery of a continuum of academic knowledge and skills (academic content standards) of a subject area, upon request from a parent;
 - c. Evidence of the student's progress in a continuum of knowledge and skills that are not academic and that may include student behaviors that are defined by the district;
 - d. Student scores on all state and local assessments indicating any of the requirements that have been waived for the district or the individual and time periods for the waiver; and
 - e. Student progress toward completion of diploma requirements to parents of students in grades 9-12, including credits earned, demonstration of extended application and demonstration of the Essential Skills.
2. Parents will be alerted and conferred with as soon as possible when a student's performance or attitude becomes unsatisfactory or shows marked or sudden deterioration;
3. Grades and/or portfolio content assessment will be based upon academic performance and will not include student attitude[or behavior]. Grades will not be used for disciplinary purposes. Absenteeism or misconduct shall not be the sole criterion for the reduction of a student's grade.
4. At comparable levels, the school system will strive for consistency in grading and reporting except when this consistency is inappropriate for certain classes or certain students;
5. When no grades are given but the student is evaluated in terms of progress, the school staff will show whether the student is achieving course requirements at the student's current grade level;

6. The staff will take particular care to explain to students the meaning of marks and symbols used to reflect student performance.

END OF POLICY

Legal Reference(s):

[ORS 107.154](#)
[ORS 329.485](#)

[ORS 343.295](#)
[OAR 581-021-0022](#)

[OAR 581-022-2260](#)
[OAR 581-022-2270](#)

Lincoln County School District

Code: IKF
Adopted: 3/11/14
Revised/Readopted: 6/14/16 (Effective 7/01/16);
4/12/17; 9/11/18; 12/11/18;
4/05/19; 11/12/19; 1/11/22;
12/13/22
Orig. Code: IKF

Graduation Requirements**

(If the district has additional credit or graduation requirements above the state requirements, the district is required to include those additional credits and graduation requirements in the following lists.)

The Board establishes graduation requirements for awarding of a high school diploma, a modified diploma, an extended diploma and an alternative certificate which meet or exceed state requirements.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student if the student is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. A foster child¹;
2. Homeless;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker; or
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program.

For any student identified above, the district shall accept any credits earned by the student in an educational program² in this state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.

¹ As defined in ORS 30.297.

² "Educational program in this state" means an educational program that is provided by a school district, a public charter school, the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long term care or treatment facility described in ORS 343.962 or a hospital identified in ORS 343.261.

Diploma

A high school diploma will be awarded to students in grades 9 through 12 who complete a minimum of 24 credits³ which include at least:

1. Three credits in mathematics (shall include one unit at the Algebra I level and two units that are at a level higher than Algebra I);
2. Four credits in language arts (shall include the equivalent of one unit in written composition);
3. Three credits in science;
4. Three credits in social sciences (including history, [civics⁴,] geography and economics (including personal finance));
5. One credit in health education;
6. One credit in physical education; and
7. Three credits in career and technical education, the arts or world languages⁵ (units shall be earned in any one or a combination).

The district shall offer students credit options provided the method for obtaining such credits is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

To receive a diploma, in addition to credit requirements outlined in OAR 581-022-2000, a student must⁶:

1. Develop an education plan and build an education profile;
2. Demonstrate extended application through a collection of evidence; and
3. Participate in career-related learning experiences.

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic standards adopted by the State Board of Education for a diploma while receiving

³ {If the district has additional credit or graduation requirements, the district is required to include those additional credits and graduation requirements in the following lists. However, if the district provides an education as described in ORS 336.585 or 336.590 and awards high school diplomas, the district may not impose requirements for a high school diploma in those instances that are in addition to the requirements prescribed by ORS 329.451 (2)(a) or by rule of the State Board of Education.}

⁴ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451). {This is not required language at this time but the district could choose to keep language with the footnote, and certainly should keep if the district already provides this instruction.}

⁵ "World language" includes sign language, heritage language and languages other than a student's primary language.

⁶ The proficiency in Essential Skills requirement has been waived and is not a condition of receiving a high school diploma during the 2021-2022, 2022-2023 or 2023-2024 school year (Senate Bill 744, 2021).

reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010(3):

1. Has a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
2. Has a documented history of a medical condition that creates a barrier to achievement.

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits which shall include:

1. Three credits in language arts;
2. Two credits in mathematics;
3. Two credits in science;
4. Two credits in social sciences (which may include history, civics, geography and economics (including personal finance));
5. One credit in health education;
6. One credit in physical education; and
7. One credit in career technical education, the arts or world languages (units may be earned in any one or a combination).

Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.

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

1. Develop an education plan and build an education profile; and
2. Demonstrate extended application through a collection of evidence.

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in learning expectations, construct, or content that is to be measured, grade level standard, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified Smarter Balanced assessment.

A student's school team shall decide that a student should work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school.

A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working toward a modified diploma should work toward one when the student is less than two years from anticipated exit from high school if the documented history has changed.

Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of a modified diploma.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a diploma while receiving modifications and accommodations. To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than six credits in a self-contained special education classroom and will include:
 - a. Two credits in mathematics;
 - b. Two credits in language arts;
 - c. Two credits in science;
 - d. Three credits in history, geography, economics or civics;
 - e. One credit in health;
 - f. One credit in physical education; and
 - g. One credit in the arts or a world language.
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

Beginning in grade five or beginning after a documented history to qualify for an extended diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an extended diploma.

Alternative Certificates

Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, a modified diploma, or an extended diploma if the students meet minimum requirements established by the district.

Beginning in grade five or beginning after a documented history to qualify for an alternative certificate, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate.

Other District Responsibilities

The district will ensure that students have onsite access to the appropriate resources to achieve a diploma, a modified diploma, an extended diploma, or an alternative certificate at each high school. The district will provide [age-appropriate and developmentally appropriate] literacy instruction to all students until graduation.

The district may not deny a student the opportunity to pursue a diploma with more stringent requirements than a modified diploma or an extended diploma for the sole reason the student has the documented history listed under the above modified diploma or extended diploma requirements.

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is emancipated or who has reached the age of 18 at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district shall receive the written consent during the school year in which the modified diploma or the extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in the later of 4 years after starting the ninth grade, or until the student reaches the age of 21 if the student is entitled to a public education until the age of 21 under state or federal law.

A student may satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years but not less than three years. To satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, an extended diploma, or an alternative certificate shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or an alternative certificate shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student and when added together provide a total number of hours of instruction and services that equals at least the total number of instructional hours that are required to be provided to students who are attending a public high school.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a free appropriate public education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, an alternative certificate or completion of a General Education Development document. The continuance of services for students with disabilities for a modified diploma, extended diploma or alternative certificate is contingent on the IEP team determining the student’s continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the Smarter Balanced or alternate Oregon Extended Assessment by completing the Oregon Department of Education’s Opt-out Form⁷ and submitting the form to the district.

The district will issue a high school diploma pursuant to Oregon law (ORS 332.114) to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

ORS 329.007	ORS 339.115	OAR 581-022-2010
ORS 329.045	ORS 339.505	OAR 581-022-2015
ORS 329.451	ORS 343.295	OAR 581-022-2020
ORS 329.479		OAR 581-022-2025
ORS 332.107	OAR 581-021-0009	OAR 581-022-2030
ORS 332.114	OAR 581-022-0102	OAR 581-022-2115
ORS 336.585	OAR 581-022-2000	OAR 581-022-2120
ORS 336.590	OAR 581-022-2005	OAR 581-022-2505

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

Senate Bill 1522 (2022).

⁷ Oregon Department of Education page for: [30-day notice and opt-out form](#)

Lincoln County School District

Code: JGAB
Adopted: 2/11/14
Revised/Readopted: 10/14/14; 6/14/16
(Effective 7/01/16);
12/12/17; 11/12/19;
2/11/20; 12/13/22
Orig. Code: JGAB

Use of Restraint or Seclusion**

The Board is dedicated to the development and application of best practices within the district's public educational/behavioral programs. The Board establishes this policy and its administrative regulation to define the circumstances that must exist and the requirements that must be met prior to, during, and after the use of restraint or seclusion as an intervention with district students.

The use of the following types of restraint on a student in the district is prohibited:

1. Chemical restraint.
2. Mechanical restraint.
3. Prone restraint.
4. Supine restraint.
5. Any restraint that involves the intentional and nonincidental use of a solid object¹, including a wall or the floor, to impede a student's movement, unless the restraint is necessary to prevent an imminent life-threatening injury or to gain control of a weapon.
6. Any restraint that places, or creates a risk of placing, pressure on a student's mouth, neck or throat.
7. Any restraint that places, or creates a risk of placing, pressure on a student's mouth, unless the restraint is necessary for the purpose of extracting a body part from a bite.
8. Any restraint that impedes, or creates a risk of impeding, breathing.
9. Any restraint that involves the intentional placement of the hands, feet, elbow, knee or any object on a student's neck, throat, genitals or other intimate parts.
10. Any restraint that causes pressure to be placed, or creates a risk of causing pressure to be placed, on the stomach or back by a knee, foot or elbow bone.
11. Any action designed for the primary purpose of inflicting pain.

¹ The use of a solid object, including furniture, a wall, or the floor, by district staff performing a restraint is not prohibited if the object is used for the staff's own stability or support while performing the restraint and not as a mechanism to apply pressure directly to the student's body.

The use of a seclusion cell is prohibited.

Restraint or seclusion may not be used for discipline, punishment, retaliation or convenience of staff, contractors or volunteers of the district.

Restraint may be imposed on a student in the district only under the following circumstances:

1. The student's behavior imposes a reasonable risk of imminent and substantial physical or bodily injury to the student or others; and
2. Less restrictive interventions would not be effective.

Seclusion may be used on a student in the district only under the following circumstances:

1. The student's behavior imposes a reasonable risk of imminent and serious bodily injury to the student or others; and
2. Less restrictive interventions would not be effective.

If restraint or seclusion is used on a student, by trained staff or other staff available in the case of an emergency when trained staff are not immediately available due to the unforeseeable nature of the emergency, e.g., teacher, administrator[, or volunteer], it will be used only for as long as the student's behavior poses a reasonable risk of imminent and substantial physical or bodily injury to the student or others and less restrictive interventions would not be effective. Students will be continuously monitored by staff for the duration of the restraint or seclusion.

Definitions

1. "Restraint" means the restriction of a student's actions or movements by holding the student or using pressure or other means.

"Restraint" does not include:

- a. Holding a student's hand or arm to escort the student safely and without the use of force from one area to another;
- b. Assisting a student to complete a task if the student does not resist the physical contact; or
- c. Providing reasonable intervention with the minimal exertion of force necessary if the intervention does not include a restraint prohibited under Oregon Revised Statute (ORS) 339.288 and the intervention is necessary to:
 - (1) Break up a physical fight;
 - (2) Interrupt a student's impulsive behavior that threatens the student's immediate safety, including running in front of a vehicle or climbing on unsafe structures or objects; or
 - (3) Effectively protect oneself or another from an assault, injury or sexual contact with the minimum physical contact necessary for protection.

2. "Seclusion" means the involuntary confinement of a student alone in a room from which the student is physically prevented from leaving. Seclusion includes, but is not limited to, the involuntary confinement of a student alone in a room with a closed door, whether the door is locked or unlocked.

"Seclusion" does not include the removal of a student for a short period of time to provide the student with an opportunity to regain self-control if the student is in a setting from which the student is not physically prevented from leaving, or a student being left alone in a room with a closed door

for a brief period of time if the student is left alone for a purpose that is unrelated to the student's behavior.

3. "Seclusion cell" means a freestanding, self-contained unit that is used to isolate the student from other students or physically prevent a student from leaving the unit or cause the student to believe that the student is physically prevented from leaving the unit.
4. "Serious bodily injury" means any significant impairment of the physical condition of a person, as determined by qualified medical personnel, whether self-inflicted or inflicted by someone else.
5. "Substantial physical or bodily injury" means any impairment of the physical condition of a person that requires some form of medical treatment.
6. "Mechanical restraint" means a device used to restrict the movement of a student or the movement or normal function of a portion of the body of a student.

"Mechanical restraint" does not include:

- a. A protective or stabilizing device ordered by a licensed physician; or
 - b. A vehicle safety restraint when used as intended during the transport of a student in a moving vehicle.
7. "Chemical restraint" means a drug or medication that is used on a student to control behavior or restrict freedom of movement that is not prescribed by a licensed physician or other qualified health professional acting under the professional's scope of practice for standard treatment of the student's medical or psychiatric condition; and administered as prescribed by a licensed physician or other qualified health professional acting under the professional's scope of practice.
 8. "Prone restraint" means a restraint in which a student is held face down on the floor.
 9. "Supine restraint" means a restraint in which a student is held face up on the floor.

Any student being restrained or secluded within the district whether in an emergency or as a part of a plan shall be constantly monitored by staff for the duration of the intervention. Any room used for seclusion of a student must meet the standards as outlined in Oregon Administrative Rule (OAR) 581-021-0568.

The district shall utilize the NCI² training program of restraint or seclusion for use in the district. As required by state regulation, the selected program shall be one approved by the Oregon Department of Education (ODE) and include, but not limited to, positive behavior support, conflict prevention, de-escalation and crisis response techniques. Any program selected by the district must be in compliance with state and federal law with respect to the use of restraint and seclusion.

An annual review of the use of restraint and seclusion during the preceding school year shall be completed and submitted to ODE to ensure compliance with district policies and procedures.

The results of the review and annual report shall be documented and shall include at a minimum:

1. The total number of incidents involving restraint;
2. The total number of incidents involving seclusion;
3. The total number of seclusions in a locked room;

² The District uses the Non-Violent Crises Intervention (NCI) program through the Crisis Prevention Institute (CPI).

4. The total number of students placed in restraint;
5. The total number of students placed in seclusion;
6. The total number of incidents that resulted in injuries or death to students or staff as a result of the use of restraint or seclusion;
7. The total number of students placed in restraint or seclusion more than 10 times in a school year and an explanation of what steps have been taken by the district to decrease the use of restraint and seclusion for each student;
8. The total number of restraint or seclusion incidents carried out by untrained individuals;
9. The demographic characteristics³ of all students upon whom restraint or seclusion was imposed;
10. The total number of rooms available for use by the district for seclusion of a student and a description of the dimensions and design of the rooms.

This annual report shall be made available to the public at the district’s main office and on the district’s website, and to the Board.

At least once each school year the parents and guardians of students of the district shall be notified about how to access the report.

The district shall investigate all complaints regarding the use of restraint and/or seclusion practices according to the procedures outlined in Board policy KL - Public Complaints and KL-AR - Public Complaint Procedure. The complaint procedure is available at the district’s administrative office and is available on the home page of the district’s website.

The complainant, whether an organization or an individual, may appeal a district’s final decision to the Oregon Department of Education pursuant to OAR 581-002-0001 - 581-002-0023. This appeal process is identified in administrative regulation KL-AR(2) - Appeal to the Deputy Superintendent of Public Instruction.

The superintendent shall develop administrative regulations to carry out the requirements set forth in this policy and to meet any additional requirements established by law related to the use, reporting, and written documentation of the use of restraint or seclusion by district staff.

END OF POLICY

Legal Reference(s):

[ORS 161.205](#)
[ORS 339.250](#)
[ORS 339.285](#)
[ORS 339.288](#)
[ORS 339.291](#)
[ORS 339.294](#)
[ORS 339.297](#)

[ORS 339.300](#)
[ORS 339.303](#)

[OAR 581-021-0061](#)
[OAR 581-021-0550](#)
[OAR 581-021-0553](#)
[OAR 581-021-0556](#)

[OAR 581-021-0563](#)
[OAR 581-021-0566](#)
[OAR 581-021-0568](#)
[OAR 581-021-0569](#)
[OAR 581-021-0570](#)
[OAR 581-022-2267](#)
[OAR 581-022-2370](#)

³ Including race, ethnicity, gender, disability status, migrant status, English proficiency and status as economically disadvantaged, unless the demographic information would reveal personally identifiable information about an individual student.

Lincoln County School District

Code: JHC
Adopted: 6/14/16 (Effective 7/01/16);
Revised/Readopted: 12/10/19; 12/13/22
Orig. Code: JHC

Student Health Services and Requirements**

Although the district's primary responsibility is to educate students, the students' health and general welfare is also an important Board responsibility. The Board believes school programs should be conducted in a manner that protects and enhances student and employee health and is consistent with good health practices.

The district shall staff nursing services appropriate for students with medical needs and prevention-oriented health services per applicable requirements of Oregon Revised Statutes (ORS) 336.201 and Oregon Administrative Rule (OAR) 581-022-2220.

The district shall provide:

1. One registered nurse or school nurse for every 125 medically fragile students;
2. One registered nurse or school nurse or one licensed practical nurse under the supervision of a registered nurse or school nurse for each nursing-dependent student; and
3. One registered nurse or school nurse for every 225 medically complex students.

The district may use the most cost effective means available to meet the above requirements.

[The nurse(s) employed by the district shall be licensed to practice as a registered nurse or nurse practitioner in Oregon and will function as an integral member of the instructional staff, serving as a resource person to teachers in securing appropriate information and materials on health-related topics.]

Any nurse(s) providing services on behalf of the district shall follow all applicable requirements of ORS Chapter 678 and OAR Chapter 851. This includes, but is not limited to, delegation in accordance with OAR 851-047, which includes performing a nursing assessment of the patient prior to delegation, providing adequate supervision during the delegation, and evaluating the skills, ability and willingness of the delegee.¹

The district shall maintain a prevention-oriented health services program which provides:

1. Pertinent health information on the students, as required by Oregon statutes or rules;
2. Health appraisal to include screening for possible vision or hearing problems;
3. Health counseling for students and parents, when appropriate;

¹ For additional delegation requirements, see OAR [851-047-0030](#).

4. Health care and first-aid assistance that are appropriately supervised and isolate the sick or injured child from the student body;
5. Control and prevention of communicable diseases as required by Oregon Health Authority, Public Health Division, and the county health department;
6. Assistance for students in taking prescription and/or nonprescription medication according to established district procedures;
7. Services for students who are medically fragile or have special health care needs;
8. Integration of school health services with school health education programs.

The Board directs its district health staff to coordinate with health personnel from other public agencies in matters pertaining to health instruction or the general health of students and employees.

In accordance with the requirements of federal law, the district recognizes its responsibility to notify parents in advance of any nonemergency, invasive physical examination² or screening that is required as condition of attendance; administered and scheduled by the school in advance; and not necessary to protect the immediate health and safety of the student, or of other students. Notification will be provided at least annually at the beginning of the school year or when enrolling students for the first time in school and will include the specific or approximate dates during the school year when such activities are scheduled or expected to be scheduled.

Procedures shall be developed and implemented to carry out this policy. All district employees will be apprised of their responsibilities in this area. Parents shall have the opportunity to request their students be exempt from participation in vision or hearing screening. The district will abide by those requests.

END OF POLICY

Legal Reference(s):

[ORS 329.025](#)
[ORS 336.201](#)

[ORS 336.211](#)
[OAR 581-022-2050](#)

[OAR 581-022-2220](#)
[OAR 581-022-2225](#)

Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2022).

Every Student Succeeds Act, 20 U.S.C. § 7928 (2018).

Family Educational Rights and Privacy Act, 20 U.S.C. § 1232g (2018).

² The term “invasive physical examination,” as defined by law, means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision or scoliosis screening. The term does not include any physical examination or screening that is permitted or required by state law, including physical examinations or screenings that are permitted without parental notification.

Lincoln County School District

Code: KBA
Adopted: 7/09/02
Revised/Readopted: 10/14/14; 6/14/16
(Effective 7/01/16); 5/08/18;
12/13/22
Orig. Code: KBA

Public Records Request**

A request to inspect or receive a copy of a public record shall be in writing and will be presented to the district office.

A “public record” includes any writing that contains information relating to the conduct of the public’s business, prepared, owned, used or retained by the district regardless of physical form or characteristics, unless otherwise exempted by law.¹ “Writing” means handwriting, typewriting, printing, photographing and every means of recording, including letters, words, pictures, sounds, or symbols or combination thereof and all papers, maps, files, facsimiles or electronic recordings. Public record does not include any writing that does not relate to the conduct of the public’s business and that is contained on a privately owned computer.²

All such information will be made available to individuals with disabilities in an accessible format, upon request and with appropriate advanced notice. Auxiliary aids and services available to ensure equally effective communications to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.

The Board supports the right of the people to know about programs and services of their schools and will make reasonable efforts to disseminate information. Each principal is authorized to use available means to keep parents and others in the particular school’s community informed about the school’s program and activities.

The Board reserves the right to establish a fee schedule which will reasonably reimburse the district for the actual cost of making public records available pursuant to law. The district will not be obligated to complete a request for which the requester has not paid the fee as permitted by state law. There will be no additional charge for auxiliary aids and services provided for persons with disabilities.

Employee and volunteer personal residential addresses, personal electronic mail addresses, social security numbers, dates of birth and personal telephone or cellular numbers, and other information listed in Oregon Revised Statute (ORS) 192.355 as exempt, contained in personnel records maintained by the district are exempt from public disclosure pursuant to ORS 192.363 - 368 and ORS 192.355(3). District electronic

¹ There are multiple definitions for “public record” in ORS 192. This definition comes from ORS 192.311 and applies to the inspection of records.

² In accordance with Bialostosky v. Cummings, 319 Or. App. 352 (2022), an individual board member may be considered a public body for public record purposes. Consequently, records created and retained solely by individual board members may be considered public records.

mail addresses assigned by the district to district employees are not exempt. This exemption does not apply to a substitute teacher, as defined in ORS 342.815, when requested by a professional education association of which the substitute teacher may be a member.

The district will not disclose the identification badge or card of an employee without the employee's written consent if the badge or card contains the employee's photograph and the badge or card was prepared solely for internal use by the district to identify district employees. A duplicate of the photograph used on the badge or card shall not be disclosed.

The district shall not, in accordance with state law, disclose personal information for the purpose of enforcement of federal immigration laws.

The district shall retain and maintain its public records in accordance with Oregon Administrative Rule (OAR) 166-005-0010 and Chapter 166, Division 400 and ORS Chapter 192.

END OF POLICY

Legal Reference(s):

[ORS 180.805](#)
[ORS Chapter 192](#)

[OAR 137-004-0800\(1\)](#)
[OAR 166-005-0010](#)

[OAR 166-400](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2021); 28 C.F.R. Part 35 (2021).

OREGON DEP'T OF JUSTICE, OREGON ATTORNEY GENERAL, *Public Records and Meetings Manual*.

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

Bialostosky v. Cummings, 319 Or. App. 352 (2022).

Lincoln County School District

Code: KBA-AR
Adopted: 6/14/16 (Effective 7/01/16)
Revised/Readopted: 5/8/18; 12/13/22
Orig. Code: KBA-AR

Public Records Request

In compliance with Oregon law the following guidelines apply to the dissemination, inspection and examination of the public records of the district:

1. A public records request shall be submitted in writing through the district office.
2. Upon receipt of a written request, the district shall respond within five business days¹ acknowledging receipt of the request or completing² the district's response to the request.

If the district provides an acknowledgment of the request, it must:

- a. Confirm that the district is the custodian of the requested record;
 - b. Inform the requester that the district is not the custodian of the requested record; or
 - c. Notify the requester that the district is uncertain whether the district is the custodian of the requested record.
3. If the district is the custodian of the requested record, as soon as reasonably possible but not later than 10 business days after the date the district is required to acknowledge receipt of the request as described above, the district shall:
 - a. Complete its response to the public records request in accordance with ORS 192.329(2). If the district determines that a record is exempt from public disclosure, the district will include a statement to that effect and that the requester may appeal the decision pursuant to state law; or
 - b. Provide a written statement that the district is still processing the request and a reasonable estimated date by which the district expects to complete its response based on the information currently available.
 4. The time periods, established by Oregon law and identified above in Section 2 or 3, will not apply to the district if compliance would be impracticable because:
 - a. The staff or volunteers³ necessary to complete a response to the public records request are unavailable;

¹ "Business day" means a day other than Saturday, Sunday or a legal holiday, and on which at least one paid employee of the district is scheduled to and does report to work. Business day does not include any day on which the central administration offices of the district are closed.

² The district response to a public records request will be considered complete when it complies with criteria in Oregon law (ORS 192.329).

³ Staff member or volunteers who are on leave or are not scheduled to work are considered to be unavailable.

- b. Compliance would demonstrably impede the district's ability to perform other necessary services; or
- c. Of the volume of the public records request being simultaneously processed by the district.

In these situations, the district shall, as soon as practicable and without unreasonable delay, acknowledge a public records request and complete the response to the request.

- 5. The district may request additional information or clarification from the requester for the purpose of expediting the district's response to the request as permitted by law. If the district requests additional information or clarification, in good faith, the obligation to complete the request is suspended until the requester provides the requested information or clarification or affirmatively declines to provide the information or clarification. If the requester fails to respond within 60 days to a good faith request from the district for information or clarification, the district shall close the request.
- 6. If a copy of a public record is requested, the district will provide a single copy. If a request to inspect a public record is made and the record is maintained in a machine readable or electronic form, the custodian shall provide the record in the form requested, if available. If the public record is not available in the form requested, it will be made available in the form the record is maintained.
- 7. If a person who is a party to a civil judicial proceeding to which the district is a party or who has filed notice under Oregon Revised Statute (ORS) 30.275(5)(a) asks to inspect or to receive a copy of a public record that the person knows relates to the proceeding or notice, the individual must submit the request in writing to the designated custodian of district records and at the same time to the district's attorney.
- 8. Information will be made available to individuals with disabilities in an accessible format upon request and advance notice. Auxiliary aids and services available to qualified persons with disabilities may include large print, Braille, audio recordings, readers, assistance in locating materials or other equally effective accommodations.
- 9. Where the labor effort exceeds 30 minutes, labor, material and out-of-pocket charges will be reimbursed to the district. Labor will be calculated at the hourly rate of the employee affected. Materials and out-of-pocket charges will be reimbursed at the established rate of [\$.25 per page]. Auxiliary aids and services for qualified persons with disabilities will be available at no additional charge.

If the district has informed the requester of a permitted fee, the obligation of the district to complete its response to the request is suspended until the fee has been received by the district. If the requester fails to pay the fee within 60 days of the date they were informed of the fee or fails to pay the fee within 60 days of the date on which the district informed them of the denial of the fee waiver, the district shall close the request.

11. Action Items

a. Business Services

1. Funds Transfer - Budgeted

**Resolution 2022/23-
2022-23 Resources Transfer**

Oregon budget law requires that appropriation levels (instruction, support services, enterprise and community services, capital projects and debt service) must not be overspent. In accordance with ORS 294.450, budget law allows the Board of Directors to authorize transfers of appropriations and/or resources after declaring the need, purpose and amount of the transfer.

The District’s 2022-23 Adopted Budget includes appropriations of \$3,500,000 in General Fund – Transfers-Out for Transfers-In to the Curriculum Fund of \$1,000,000, the Technology Fund of \$1,500,000, and the Property Purchases Fund of \$1,000,000. These transfers are needed to provide for currently budgeted and future expenditures for curriculum, technology and property.

The District has finalized the 2021-22 financial reports and has an excess ending fund balance of \$17,958,828. Of this balance, \$6,108,147 is available for transfers after subtracting the required 7% minimum General Fund ending fund balance of \$4,892,192, Contingency Reserves of \$3,750,000, Building Carryover Reserves of \$1,158,489 and the transfers authorized and completed to date of \$2,050,000 (Indigenous Peoples Fund \$100,000, Music Programs Fund \$300,000 and Building Maintenance Fund \$1,650,000).

Furthermore, the District has agreed to purchase a property in South Beach, OR for \$1,050,000. Therefore, \$50,000 of additional appropriations are needed in the Property Purchases Fund in order to have the full purchase price be recorded in this fund. Adequate excess appropriations exist in General Fund – Support Services.

Recommended for transfer are the following **appropriations** within the named funds:

	<u>Increase</u>	<u>Decrease</u>
General Fund – Transfers Out (Expense)	\$50,000	
General Fund – Support Services (Expense)		\$50,000

Recommended for transfer are the following **resources** within the named funds:

	<u>Increase</u>	<u>Decrease</u>
General Fund – Transfers Out (Expense)	\$3,550,000	
Curriculum Fund – Transfers In (Revenue)	\$1,000,000	
Technology Fund – Transfers In (Revenue)	\$1,500,000	
Property Purchases Fund - Transfers In (Revenue)	\$1,050,000	

APPROVED BY A VOTE AT THE REGULAR BOARD OF DIRECTORS MEETING HELD
DECEMBER 13, 2022.

Board Chair

Superintendent

b. Board

1. Resolution to adopt OSBA Legislative Priorities and Principles



Resolution to adopt the OSBA Legislative Priorities and Principles as recommended by the Legislative Policy Committee

WHEREAS, the OSBA Legislative Policy Committee is charged under the OSBA Bylaws with developing the association's recommended Legislative Priorities and Principles, and

WHEREAS, the OSBA Legislative Policy Committee has crafted the Proposed OSBA Legislative Priorities and Principles as a foundational document in guiding the legislative and advocacy work of OSBA members and staff, and

WHEREAS, the OSBA Legislative Policy Committee has determined these Proposed OSBA Legislative Priorities and Principles to be in alignment with the OSBA Board of Directors equity goals, and

WHEREAS, the OSBA Legislative Policy Committee met in January and April to review the Proposed OSBA Legislative Priorities and Principles, and

WHEREAS, the OSBA Legislative Policy Committee approved the Proposed OSBA Legislative Priorities and Principles at its April meeting and urged the OSBA Board of Directors to approve the Proposed OSBA Legislative Priorities and Principles and place them before the membership for approval.

THEREFORE, BE IT RESOLVED by the OSBA Board of Directors that the Proposed OSBA Legislative Priorities and Principles be placed before the membership for consideration during the 2022 OSBA election season, and

BE IT FURTHER RESOLVED that the Proposed OSBA Legislative Priorities and Principles and a copy of this resolution be forwarded to all member boards of the Association in accordance with the OSBA Board of Directors adopted elections calendar.

Legislative Priorities and Principles

Preamble

OSBA's mission is to improve student success and education equity through advocacy, leadership, and service to Oregon public school boards. Education equity ensures:

- All students are accepted as their authentic selves, are heard and valued, feel they belong, and achieve high academic and personal standards that empower them to thrive.
- Student success will not be predicted nor predetermined by race, ethnicity, family economics, location, gender, gender identity, sexual orientation, disability status, religion, culture, or any other identity.

Public school boards have unique insights on how to address education equity and systems change in their districts. OSBA is committed to supporting boards in their just and fair distribution of resources based upon each student's needs.

Equity is the driving force behind the Student Success Act, and OSBA is dedicated to advancing legislation designed to raise academic achievement for all students and reduce academic disparities for historically underserved students.

In support of OSBA's Call for Equity, and on behalf of Oregon students, we are committed to promoting equity, combatting injustices, and disrupting bias and systemic racism in education policies through our advocacy at the state level.

OSBA believes a strong and equitable public education system is the best investment Oregonians can make to assure student success, strengthen our economy, create thriving communities, and improve the quality of life for every Oregonian.

Approved by the Legislative Policy Committee: April 23, 2022

Approved by the OSBA Board: September 23, 2022

Approved by the OSBA Membership:



Priorities

Promote Adequate, Predictable, and Stable Funding

The State School Fund rises and falls every two years because Oregon's revenue-raising and funding systems have substantial variance. Stable and adequate funding is crucial to providing a quality education to all students across the education continuum. To ensure stable and adequate funding, OSBA will actively promote legislation that accurately calculates current service level funding for school districts.

Protect the 2019 Student Success Act

The Student Success Act provides local school districts and education service districts unprecedented opportunities to target new funding toward educational programs. OSBA will actively promote legislation to protect the funding allocated for the Student Success Act in order to deliver equitable outcomes for all K-12 students.

Close the Opportunity Gap

In every community a disparity in academic achievement exists between student groups. OSBA will support legislation aimed at closing achievement and opportunity gaps that exist across Oregon's public schools.

Contain Cost Drivers

The costs associated with health care and retirement benefits are eating into funding available for instructional opportunities for students. OSBA will promote legislation that provides relief for districts related to benefit costs controlled by the State.

Support Local Governance and Oppose Mandates

Locally elected officials, local education professionals, and the local community are in the best position to respond to the needs of all students. New mandates must have necessary funding and be researched-based with results indicating increased achievement for all students.

Support Capital Improvements

Students need schools that are safe, comfortable, and appropriate for a modern and/or digital learning environment. OSBA will actively promote the allocation of state-level resources to help pay for construction and capital improvement. OSBA will promote legislation aimed at diversifying the funding methods available to school districts.

Ensure Access to Post-Secondary Credits

All students should have access to post-secondary credit opportunities. OSBA will advocate for a seamless transfer of credits throughout Oregon's higher education system.

Address Education Workforce Shortages

OSBA will promote efforts both state and at the local level to preserve and improve initiatives that combat the workforce shortage. OSBA will advocate for programs that will help districts recruit and retain a diverse and well-prepared workforce.

Principles

Finance

OSBA supports the allocation of state resources to ensure school districts and education service districts have the necessary resources to equitably and fully support all students' instructional, behavioral, and programmatic needs. OSBA supports appropriate financial tax policy to make Oregon schools competitive, nationally, and globally, including the preservation of other funding options for local district consideration.

Student Programs

OSBA supports high-quality programs that equitably serve all students in obtaining a comprehensive and well-rounded education. OSBA supports new and continued partnerships with education stakeholders to increase educational and career opportunities for students.

Student Safety and Wellness

OSBA supports safe and secure school environments, the physical health and overall well-being of all students, and services that promote social, emotional, and behavioral health.

Personnel

OSBA supports attracting and retaining effective employees to create a healthy, diverse, culturally responsible, safe, and sustainable workforce. OSBA supports local management, local contract negotiations, and continued conversations regarding professional development, licensure, and career advancement for personnel.

Governance and Operations

OSBA believes locally elected school district, ESD, and community college boards are best equipped to make decisions in the best interest of students and communities. OSBA supports cross-system collaboration, alignment, and accountability among education stakeholders and partners.

Federal Education Issues

OSBA will advocate for the federal government to prioritize, streamline, and fully fund programs that support students.

2. OSBA Elections for Position 10 (LBL-ESD)

NOMINATION FORM OSBA BOARD OF DIRECTORS REGIONAL MEMBER

Date: 9/22/22

TO: Sonja McKenzie, OSBA President-Elect
Oregon School Boards Association
1201 Court St NE, #400
Salem, OR 97301
Fax: 503-588-2813
E-mail: OSBAelections@osba.org

**Nominations are due by 5 pm,
September 30, 2022**

Return this form and all candidate information forms to the OSBA office by email at OSBAelections@osba.org, or mail to Oregon School Boards Association, 1201 Court St. NE, #400, Salem, OR 97301

Dear Sonja McKenzie:

With this letter, our board nominates the candidate named below to a position on the OSBA Board of Directors for the Linn Benton Lincoln ESD Region, Position # 10.

BOARD CANDIDATE INFORMATION

Name: Miriam Cummins
District/ESD/Community College: Linn Benton Lincoln ESD
Address: 3849 Oakmont Loop NE
City: Albany Oregon ZIP: 97322
E-mail: miriam.cummins@lblesd.k12.or.us Phone: 541-602-2740

**This nomination was approved by official action of our board of directors at a duly called meeting on 9/21/2022,
(date)**

DocuSigned by:

4565DD944D8342F
(Board Chair signature)

Board Chair name: Miriam Cummins
District: LBL ESD
Address: 905 4th Ave SE
City: Albany, Oregon ZIP: 97321

CANDIDATE QUESTIONNAIRE

OSBA Board of Directors

Name: Miriam G. Cummins

Region: Linn/Benton/Lincoln

District/ESD/CC: Linn Benton Lincoln ESD

Position #: 10

I certify that if elected I will faithfully serve as a member of the OSBA Board of Directors. My nomination form has been submitted to OSBA (or is attached to this document) as evidence.

Miriam G. Cummins

9/15/2022

Name

Date

Be brief; please limit your responses to 50 words per question.

1. Describe in your own words the mission and goals of OSBA.

To dedicate and ensure that all students receive the education they need and deserve to succeed, thrive, and create opportunities for growth. It is our duty to be the voice and advocate for our students and be the role model of what leadership looks like.

2. What do you want to accomplish by serving on the OSBA board of directors?

Being on the OSBA board of directors, I have seen the need to ensure that all our districts get the resources they need to serve their students better. We need to have the narrative and conversations that each component district is different, and the needs will differ from that; hence, why we need to cater to the needs of each district. Acknowledging and understanding that we do have a vast range of needs, especially as it pertains to smaller rural districts, OSBA is there to help the small districts get the resources that they need. Letting our districts know of the services that OSBA provides, from legal counsel and policy changes/implementations, to school board development/trainings, are services that, as members of OSBA, are tools available to them.

3. What leadership skills do you believe you bring to the board of directors? Give an example of a situation in which you demonstrated these skills.

Some of the leadership skills that I bring to the board, especially as a single parent with a special needs child, are my passion for advocacy, paving the way for others to have their voice/truth be told, empathy, team building, and being able to articulate important issues in a manner that is understood. In February of 2020, I attended the NSBA Advocacy and Equity conference in Washington, DC, where we had the opportunity to meet with the US Senators and US congressmen/women to bring up the importance of supporting and funding special education and increasing federal funding for all children. We also talked about how rural and communities of color need support and what that would look like. I have also participated in the Leadership Institute with OSBA, as I have gained the Bronze Level by participating in trainings on how to be a better school board member. At this 2022 OSBA summer conference, I also earned and gained skills in how to communicate effectively with our communities and how to engage with them, especially when it comes to our students education.

4. What do you see as the two most challenging issues faced by OSBA?

Two of the most challenging issues faced by OSBA are 1) how can we provide support to our smaller component districts and 2) statewide funding, especially as we have seen and personally experienced the challenges that this pandemic has brought forth. We are struggling with finding teachers, support staff, and administrators, that we have to look at creative ways to ensure our students get the education they deserve. These last two years, we have seen that it has taken a toll on our students - their education, mental health, and what we expect of them while in the pandemic. We are in survival mode, and it is our job and duty as school board members to advocate for our students so that we can start planning and having a trajectory and strategic planning for our students future. We need to plan to look forward and get out of the survival mode we are on.

5. What do you see as the two most challenging issues faced by your region?

Similar to the challenging issues faced by OSBA and statewide is the distrust in our public education system. As more and more parents voice their concerns, they start to question our public education system, in which many parents have decided to take their children out of the public education system. What this pandemic has done is brought forth many parent concerns about what level of education our students are receiving to how the students are getting their needs met at school. With the most recent release of our statewide test results, we have seen a decline in achievement, which is not surprising because of the pandemic. Still, it also has highlighted the importance of ensuring that our students get that hands-on, one-on-one education because if there is anything we have learned about this pandemic, it is that our students need in-person instruction, and for most of our students, online/virtual learning did not work for them. That is why it is so crucial that we advocate for our students in having in-person instruction and start creating protocols in how (if and when another pandemic hits) that we are prepared to follow those procedures.

6. What is your plan for communicating with boards in your region?

I plan to meet with individual (1:1) school board districts and then meet collectively with the region (Position 10) to get to know one another and hear about the issues each district is experiencing. Especially as we enter our long legislative session, we will need to work together to address the challenges our component districts are experiencing. It is so important to have a relationship with our component districts, have those conversations, and work together to better help our students. Also, keeping our component districts up-to-date on the legislative processes that are happening and how and what the Legislative Policy Committee is doing to ensure that their concerns are being heard and represented.

Deadline: September 30, 2022, 5 pm

Materials submitted by the candidate on this form may be subject to a public information request under ORS Chapter 192.

CANDIDATE PERSONAL/PROFESSIONAL RESUME

OSBA Board of Directors

Name: Miriam Guadalupe Cummins Date: 09/06/2022

Address: _____

City / ZIP: _____

Business phone: _ _____

Residence phone: _____

Cell phone: _ _____

E-mail: miriam.cummins@blesd.k12.or.us

District/ESD/CC: Linn Benton Lincoln ESD

Term expires: June 30, 2023 Years on board: 3 years

Deadline: Sept. 30, 2022, 5 pm

Please send your picture (head shot). A high-resolution digital photo is preferred but a print is acceptable.
E-mail to: OSBAelections@osba.org
or mail to: Oregon School Boards Association, 1201 Court St NE, #400, Salem, OR 97301

Work or service performed for OSBA or local district (include committee name and if you were chair):

- Currently serving as Chair of Linn Benton Lincoln ESD.
- I was appointed to the OSBA board in 2021, up until when my term expired in Dec 31st, 2021 and re-appointed June 2022 as I currently serve as OSBA Board of Directors Position 10.
- I have also participated in the OSBA Leadership Institute and have completed the Bronze Certificate Award.
- OSBA Equity, Diversity and Inclusion Committee
- Policy Rewrite Advisory Committee for Greater Albany Public School
- Equity & Racial Justice Task Form - OAESD
- Appointed/Nominated for WREN (Western Regional Educator Network) Coordinating Body Member as School Board representative
- OSBA - Oregon School Board Members of Color Caucus

Other education board positions held/dates:

Occupation (Include at least the past five years):

Employers:

Oregon Voice - Executive Director
MGC Consulting Services - Consultant/Owner
Casa Latinos Unidos - Executive Director
Salem Keizer Coalition for Equality - Resource Development
Linn Benton Lincoln ESD - Spanish Interpreter/Translator
Oregon State University - Office of Financial Aid and Scholarships

Dates:

08/2022 to Present
10/2021 to Present
01/2021 to 10/2021
06/2018 to 04/2020
02/2013 to 06/2018
02/2011 to 02/2013

Schools attended (Include official name of school, where and when):

High school: Marshfield High School, Coos Bay Oregon, Class of 2005

College: Oregon State University, Corvallis OR, Class of 2011

Degrees earned: Bachelors of Arts in Spanish and French

Education honors and/or awards:

Ford Family Foundation - Ford Scholar Class of 2005
Si Se Puede Award from OSU - June 2011
Bronze Award from OSBA - Leadership Institute

Other applicable training or education:

Diversity, Equity and Inclusion in the Workplace Certificate from University of South Florida
French Language Certificate from Université Catholique L'Ouest, France
Spanish Language from Universidad de Oviedo, Spain
TESOL Certificate from International Council for Online Educational Standards

Activities, other state and local community services:

Human Relations Committee - Commissioner for Ward 3 - Vice Chair - City of Albany
Greater Albany Public School Policy Rewrite Committee
Corvallis Chamber of Commerce - Board Member
Former candidate for State Representative for House District 15
Family Tree Relief Nursery, Board of Directors
Padres en Acción|Parents in Action, Board of Directors - Treasurer
Imagine Corvallis Action Network - Board of Directors
CSC Community Action Advisory Council - Board of Directors representing Linn County
American Leadership Forum of Oregon (ALF-Oregon) - Class 40

Hobbies/special interests:

Mom of two beautiful children, an advocate, JEDI and community leader. I enjoy spending time with my kids, going to the beach, playing video games, crafting, and painting. I also love all things Star Wars, Marvel, Legos, Pokemon, Harry Potter, and Lord of the Rings. In my spare time, I am catching up on some reading, watching the latest Netflix shows, or playing Pokemon Go.

Business/professional/civic group memberships; offices held and dates:

Human Relations Committee in City of Albany - Commissioner for Ward 3 - Vice Chair - March 2021 to present
Corvallis Chamber of Commerce - Board of Directors and member of the Equity, Diversity and Inclusion Advisory Committee 08/21 to present
Imagine Corvallis Action Network - Board of Directors 6/2021 to present

Additional comments:

I would be delighted to be part of the OSBA School Board. I believe that my experience, professional skills, advocacy and motivation and leadership are very important to ensure that the work that we do as School Board members is reflected and represented in the duties that we do and hold as elected/appointed officials to do what is best for our students.

Thank you so much for your consideration.

Deadline: September 30, 2022, 5 pm

Materials submitted by the candidate on this form may be subject to a public information request under ORS Chapter 192.

NOMINATION FORM OSBA BOARD OF DIRECTORS REGIONAL MEMBER

Date: September 13, 2022

TO: Sonja McKenzie, OSBA President-Elect
Oregon School Boards Association
1201 Court St NE, #400
Salem, OR 97301
Fax: 503-588-2813
E-mail: OSBAelections@osba.org

Nominations are due by 5 pm,
September 30, 2022

Return this form and all candidate information forms to the OSBA office by email at OSBAelections@osba.org, or mail to Oregon School Boards Association, 1201 Court St. NE, #400, Salem, OR 97301

Dear Sonja McKenzie:

With this letter, our board nominates the candidate named below to a position on the OSBA Board of Directors for the Linn/Benton/Lincoln Region, Position # 10.

BOARD CANDIDATE INFORMATION

Name: Jason Curtis

District/ESD/Community College: Central Linn School District

Address: 8109 Washburn St.

City: Brownsville, Oregon

ZIP: 97327

E-mail: jason.curtis@centrallinn.k12.or.us

Phone: 541-54545454

This nomination was approved by official action of our board of directors at a duly called meeting on September 12, 2022.



(Board Chair signature)

Board Chair name: David Karo

District: Central Linn School District

Address: 3243 HWY 228; P.O. Box 200

City: Halsey, Oregon

ZIP: 97348

CANDIDATE QUESTIONNAIRE OSBA Board of Directors

Name: Jason E. Curtis Region: Linn/Benton/Lincoln

District/ESD/CC: Central Linn School District Position #: 10

I certify that if elected I will faithfully serve as a member of the OSBA Board of Directors. My nomination form has been submitted to OSBA (or is attached to this document) as evidence.


Name

9/27/22
Date

Be brief; please limit your responses to 50 words per question.

1. Describe in your own words the mission and goals of OSBA.

The OSBA exists primarily to increase student success by supporting local Oregon school boards. That support comes through advocating for proper school funding, leadership training for local school boards, and working to pull down barriers in all aspects of education including the recruitment of new local board members.

2. What do you want to accomplish by serving on the OSBA board of directors?

As a newly appointed local school board member my situation presents an opportunity to benefit school boards statewide through OSBA board training. The questions that I bring forward in my role as a local school board member likely mirror a similar process for new board members statewide.

3. What leadership skills do you believe you bring to the board of directors? Give an example of a situation in which you demonstrated these skills.

My leadership style is to include all members in the process. I enjoy seeing individual strengths and weaknesses coming together positively. This skill was a large part of helping me recruit volunteer firefighters to a numbers declining dept. The department is now flourishing as a result of everyone's efforts.

4. What do you see as the two most challenging issues faced by OSBA?

I see effectively serving such a diverse range of school boards along with navigating the sometimes rapidly changing federal laws as the two most challenging issues. I am certain there are other areas that I will become aware of as I move forward in my local school board.

5. What do you see as the two most challenging issues faced by your region?

I see funding and communication as the two most challenging issues. Gaining local community trust in leadership through effective communication and being able to foster an optimal educational environment where the funding often falls short is a tough combination.

6. What is your plan for communicating with boards in your region?

I would like to mirror a monthly email newsletter that I receive from one of our state representatives. A simple, straightforward newsletter that highlights the month's work, upcoming events, educational opportunities, grant programs, etc. with website links for further information. Also being directly available is integral to that process.

Deadline: September 30, 2022, 5 pm

Materials submitted by the candidate on this form may be subject to a public information request under ORS Chapter 192.

CANDIDATE PERSONAL/PROFESSIONAL RESUME

OSBA Board of Directors

Name: Jason E. Curtis Date: 9/27/22

Address: _____

City / ZIP: _____

Business phone: _____

Residence phone: _____

Cell phone: _____

E-mail: jason.curtis@centrallinn.k12.or.us _____

District/ESD/CC: Central Linn School District _____

Term expires: June 2023 ____ Years on board: 2 MONTHS

Deadline: Sept. 30, 2022, 5 pm

Please send your picture (head shot). A high-resolution digital photo is preferred but a print is acceptable.
E-mail to: OSBAelections@osba.org
or mail to: Oregon School Boards Association, 1201 Court St NE, #400, Salem, OR 97301

Work or service performed for OSBA or local district (include committee name and if you were chair):

N/A

Other education board positions held/dates:

N/A

Occupation (Include at least the past five years):

Employers:

Sandridge Charter School Full Time Teacher

Curtis Excavation, LLC Owner

Dates:

2001-2003

2003-Present

Schools attended (Include official name of school, where and when):

High school: Lebanon Union High School, Lebanon OR, 1993-1997

College: Oregon State University, Corvallis OR, 1997-2001

Degrees earned: BS in Elementary Education

Education honors and/or awards:

National Honor Society Member

Other applicable training or education:

N/A

Activities, other state and local community services:

Brownsville Rural Fire Dept. Volunteer (Current), Brownsville Recreation Center Volunteer Coach (Current), AYSO Soccer Volunteer Coach/Ref. (Past)

Hobbies/special interests:

Attending my children's sporting events, Motocross Racing, Reading Non-Fiction (My daughters say that isn't reading, but I greatly enjoy learning new things), Community Events

Business/professional/civic group memberships; offices held and dates:

Sharing Hands; Board Member 2014-2018

Brownsville Fire Association; Secretary, VP, President 2013-Present

Brownsville Chamber of Commerce; Member 2015-Present

Additional comments:

Thank you for your consideration

Deadline: September 30, 2022, 5 pm

Materials submitted by the candidate on this form may be subject to a public information request under ORS Chapter 192.

12. Items of Information & Discussion
 - a. Special Programs
 1. Service Coordinators Presentation

Social determinants of health are the conditions in the environments where people are born, live, work, play, worship and age that affect a wide range of health, functioning, and quality-of-life outcomes and risks. Some of the categories include economic stability, education access and quality, health care access and quality, neighborhood and built environment, social and community context (Healthy people 2030, retrieved on 10/18/2022 from [health.gov/healthypeople/priority-areas/social-determinants-health](https://www.health.gov/healthypeople/priority-areas/social-determinants-health))

Our tracking builds on the identified areas with a Micro focus on individuals and family units.

Physical Environments

HELP referrals
Housing/shelter referrals
Transportation in community
Transportation to medical
Clothing resources provided
School supplies/ tangible school items

Food Security

School food pantry
Food box
Community based food resources
Self-sufficiency/ food stamps
Nutrition education resources

Social/ community

Joy Program (job readiness program)
student extracurricular activity support
Student mentor/ tutoring supports
Parent education/ community based
Tribally affiliated supports and connections
LGB2QIA+ supports and connections
Referral to community legal resources
Community based hosting/ daycare

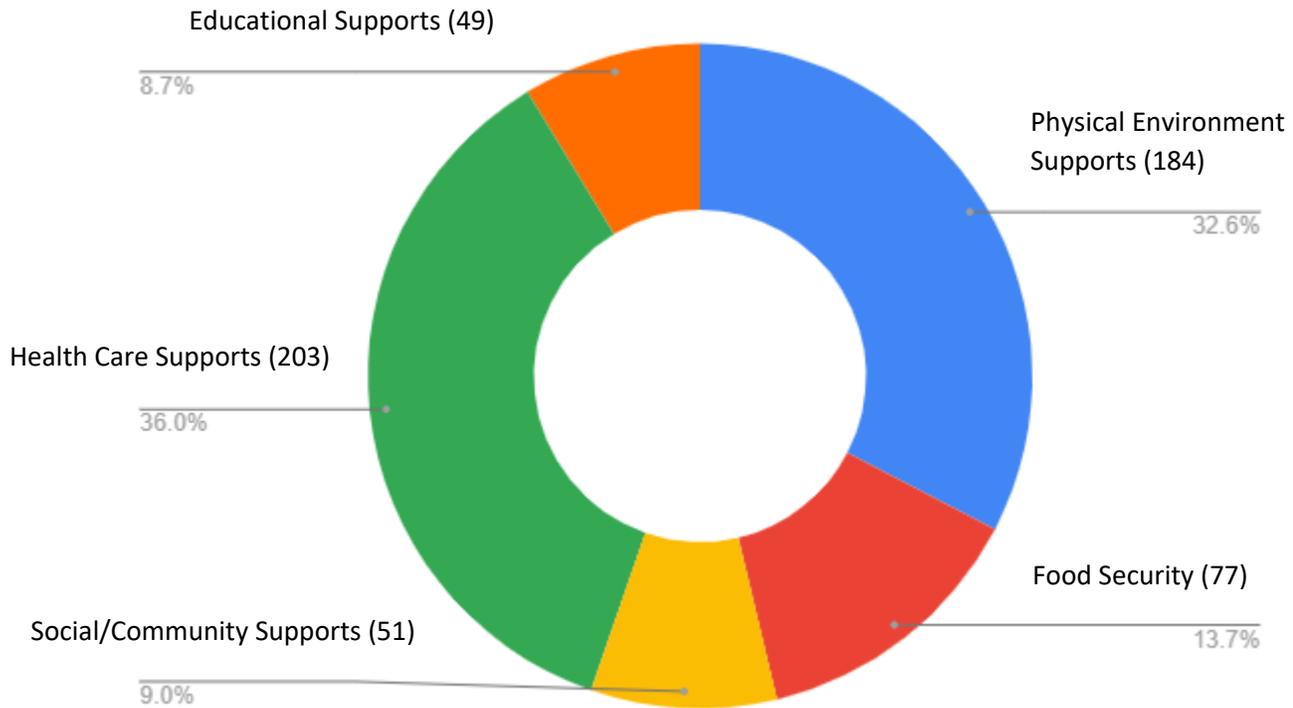
Health Care System

School Based Health Clinic
Community mental health (youth)
Community mental health (adult)
Dental (youth)
Vision (youth)
community medical care
Substance use treatment (youth)
Substance use treatment (adult)
Direct student outreach/ education (HSA/ nurse)

Education

Attendance support
Pre-K resources for families
Outreach to students suspended/ expelled
Supports offered during school site transitions

Social Determinants of Health Resources Provided to Students District Totals Oct./Nov. 2022



*Services may be initiated through Synergy and through building and area team meetings.

Connecting with Services in our Shared Community

Community Partnerships

Youth Tides Shelter
 Reconnections Counseling
 Olalla Center for Children and Families
 Department of Human Services (DHS)
 Lincoln County Behavioral Health (LCBH)
 Inter-Agency Planning Team (IAPT)
 Family Support Team (FST)
 Safe Families
 ODHS/SSP - Self Sufficiency Program
 Family Promise
 Siletz Health Clinic

Bright Horizons
 LBL ESD ISF/MTSS Integration
 Community of Practice
 Whalesong Counseling
 Community Services Consortium
 Cascades West Ride Line
 Neighbors for Kids
 Foodshare

21st Century Afterschool Program
 Otis Strong Tigers

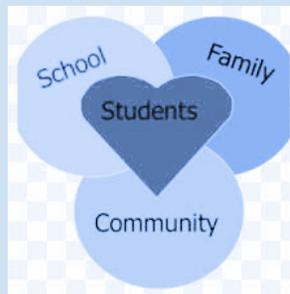
Area Based Services

Nursing Department
 HELP Center and Advocates
 JOY Program
 Hispanic Family Liaison
 Teen Parenting program
 JCP Funding

What Lincoln County School District Service Coordinators do:

- We help connect students and families to resources within the schools and our shared community.
- Service Coordinators use a team approach and partner with our school based service providers to remove barriers families face when trying to access services.
- Service Coordinators strive to connect families to services to reduce the likelihood a student or family will fall within a service gap
- Service coordinators strive to build our knowledge base of current community resources to share with students and families. This knowledge supports families to navigate and access community based services.

Life can feel challenging and we are here to offer support to families and students connecting with services in our shared community. As Lincoln County School District Service Coordinators, we are here to help. Cristy, Eran, Gretchen, and Kate



Examples:

- A student needing glasses/clothing/school supplies/ or support accessing food resources
- A student seeking mental health/substance use treatment services/medical care
- A student/family needs information for medical transportation resources
- A student experiencing housing insecurity/ instability
- Connecting students and families to their community in an effort to decrease isolation and nurture positive relationships within families.



LINCOLN COUNTY
SCHOOL DISTRICT

Service Coordinator beliefs surrounding how we serve families:

Service

We strive to elevate the needs of our communities above our own personal interests and use our skills and knowledge (from education and experience) to enhance the wellbeing of others.

Dignity and Worth of the person

We strive to be mindful of individual differences in thinking and behavior, as well as cultural and ethnic diversity.

Importance of Human Relationships

We recognize that facilitating human relationships can be a useful vehicle for creating change, and we strive to excel at engaging potential partners who can create, maintain, and enhance the well-being of families.

How to contact your area Service Coordinator:

WEST AREA:

Cristy Eoff (541)819-4546

cristy.eoff@lincoln.k12.or.us

SOUTH AREA:

Eran Paesachov (541)819-4544

eran.paesachov@lincoln.k12.or.us

EAST AREA:

Gretchen Braxling (541)819-4547

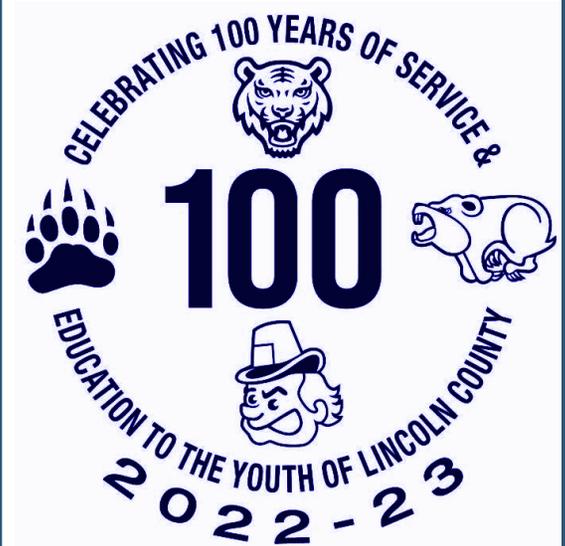
gretchen.braxling@lincoln.k12.or.us

NORTH AREA:

Kate Erwin (541)270-2920

kate.erwin@lincoln.k12.or.us

LINCOLN COUNTY SCHOOL DISTRICT
CELEBRATING 100 YEARS
OF EXCELLENCE IN EDUCATION



**LINCOLN COUNTY
SCHOOL DISTRICT
SERVICE
COORDINATORS**

- b. Facilities & Maintenance/Transportation/Food Services
 - 1. Newport High School East Boilers

**LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
December 13, 2022**

TOPIC: Newport High School Boiler

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent Information Discussion Decision

DESCRIPTION OF AGENDA ITEM:

Facilities Director Rich Belloni will lead a discussion on replacing two 35 year old boilers at Newport High School (East).
Facilities will use the money they are expecting to receive from the SB1149 and Energy Trust. Approx \$250,000/ \$100 from construction excise tax.
Facilities will try to work with Energy Trust of Oregon again.
Facilities would like to replace boilers this summer.

SUPERINTENDENT'S RECOMMENDATION:

ADDITIONAL MATERIAL Attached: Yes No Available: Yes No

- c. Board
 - 1. Public Comment (This time is reserved for general public comment to the Board)
- d. Other
 - 1. Reminders/Announcements
- e. Adjournment

Board Strategic Goals 2020-2025

GOAL ONE: High Expectations For Student Achievement By Supporting an Equitable Education Framework.

ALL LCSD students will demonstrate continuous academic and behavioral growth and achievement as demonstrated by the indicators. LCSD will strive to create equitable classrooms across the district within a framework of excellence in education.

GOAL TWO: LCSD is a Convener and Influencer of City, County and State Education and Economic Policies.

LCSD will convene at least one countywide partnership gathering per year in order to connect Lincoln County elected people, organizations, and agencies in order to create partnerships that benefit our students and families throughout the community.

GOAL THREE: LCSD will provide for the Health and Welfare of our Facilities.

LCSD will continue to assess, monitor, and enhance all of its facilities and grounds such that every school is warm, safe and welcoming to all students, families and communities and learning experiences are supported in the healthiest environments possible.

GOAL FOUR: LCSD will Identify the Need and Development of a LCSD Foundation (501 c 3).

LCSD will investigate the development of a LCSD Foundation for the purposes of creating a funding source for valued activities we currently cannot pay for through the general fund such as art, music, theater, middle school athletics, some field trips, and other items desired by our teachers and staff. Feasibility, costs and sustainability will be investigated.

GOAL FIVE: Enhanced Communications and Community Engagement.

LCSD will enhance the ways in which it communicates with community stakeholders and increase the engagement of various community groups by connecting schools, families, and partners countywide. Demonstrate

Lincoln County School District Equity Team Land Acknowledgement Statement

We ask that you take a moment to stop what you are doing, to listen to these words as we recognize the land that we currently inhabit. No matter where each of us is physically located in Lincoln County, we must understand that we are on traditional homelands and unceded territories of indigenous peoples. Where we live in Lincoln County, these are the ancestral homelands for the Confederated Tribes of Siletz Indians.

Lincoln County School District acknowledges the Confederated Tribes of Siletz Indians that consists of over 30 bands originating from Northern California to Southern Washington. The Confederated Tribes of Siletz Indians currently occupy and manage 9,310 acres located here in Lincoln County but is a mere fraction of their original 1855 1.1 million-acre Siletz coastal reservation. We must remember the people of the Confederated Tribes of Siletz Indians are and will forever be the first stewards of this land, water, and fish.

We acknowledge and recognize the continued sovereignty of the Confederated Tribes of Siletz Indians and honor their ancestral homelands. We are committed to bringing awareness to their history and the existence of the Confederated Tribes of Siletz Indians since time immemorial.